Internal Revenue Service Appeals Office St. Paul Appeals 380 Jackson St Suite 600 St. Paul, MN 55101

Date: JUN 13 2013

JAMES W

CO

Department of the Treasury

Person to Contact: Jim Hallen Employee ID Number: 0207839 Tel: 651-726-7445 Fax: 651-726-7409 Contact Hours: M-F 7-3:30PM Refer Reply to: AP:FE:STP:JEH In Re: Offer in Compromise SSN/EIN Number: 523-08-4 Tax Period(s) Ended: 12/2008 12/2009 12/2010 12/2011

Dear Mr. James W

We have accepted your offer in compromise signed and dated by you on May 7, 2013. The date of acceptance is the date of this letter. Our acceptance is subject to the terms and conditions stated on the enclosed Form 656 Offer in Compromise.

Please note that the conditions of the offer require you to file and pay all required taxes for five years or until the offered amount is paid in full, whichever is longer. This will begin on the date of this letter. Additionally, please remember that the conditions of the offer include the provision that as additional consideration for the offer, we will retain any refunds or credits which you may be entitled to receive for 2013 or for earlier tax years. This includes refunds you receive in 2014 for any overpayments you made toward tax year 2013 or toward earlier tax years. The Notice of Federal Tax lien will be released when the payment terms of the offer agreement have been satisfied.

If you are required to make any payments under this agreement, make your check or money order payable to the United States Treasury and send it to:

> IRS - OIC PO Box 24015 Fresno, CA 93779

You must promptly notify the Internal Revenue Service of any change in your address. This will ensure we have the proper address to advise you of the status of your offer.

If you have submitted a joint offer with your spouse or former spouse and you personally are meeting or have met all the conditions of your offer agreement, but your spouse or former spouse fails to adhere to the conditions of the offer agreement, your offer agreement will not be defaulted.

If you fail to meet any of the terms and conditions of the offer, the Internal Revenue

