

**Internal Revenue Service**  
Memphis Appeals Campus  
PO Box 622  
Stop 86  
Memphis, TN 38101-0622

**Department of the Treasury**

**COPY**

**Person to Contact:**

J. Lee  
Employee ID Number: 0201739  
Tel: 901-786-7457  
Fax: (901) 786-7467  
Contact Hours: 8:00am CST-4:00pm  
CST Monday thru Wednesday

Date: JUL 17 2013

BRIAN C

**Refer Reply to:**

AP:CO:MEC:JLL

**In Re:**

Offer in Compromise

**SSN/EIN Number:**

570-77-

**Tax Period(s) Ended:**

12/2009 12/2010 12/2011

CA

Dear Mr. Martin:

We have accepted your offer in compromise signed and dated by you on July 24, 2012. 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.