Department of the Treasury

Internal Revenue Service
Attn: OIC Group
Stop 5112
400 West Bay Street
Jacksonville, FL 32202

Date of this Letter: JUL 25 2013

Person to Contact:
Beverly Robinson
Employee #:49-02054
Phone#:(901)546-4803 EXT.
6:00AM-2:30PM Mon-Fri

Taxpayer ID#:***-**-4029
Offer Number:100105

TIMOTHY J

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Dear Mr.

We have accepted your offer in compromise signed and dated by you on 07/10/2012. The date of acceptance is the date of this letter and our acceptance is subject to the terms and conditions 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 tax years. This will begin on the date shown in the upper right hand corner 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 that 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. These refunds or credits will be applied to your liability, not to your accepted offer amount. If a Notice of Federal Tax Lien was filed on your account, it will be released when the offer amount is paid in full. If the final payment is by credit or debit card, the Notice of Federal Tax Lien will not be released for up to 120 days from the date of the credit/debit payment.

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:

Internal Revenue Service
P.O. Box 24015
Fresno, CA 93779

Please send all other correspondence to:

Internal Revenue Service
PO Box 77
Memphis, TN 38101-0077

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