



P.O. BOX 105499
ATLANTA, GA 30348-5499
Telephone: (0) -

Peter Donnelly, Deputy Commissioner of Tax

Douglas J. MacGinnitie, State Revenue Commissioner

REBECCA SWARD
M & M FINANCIAL CONSULTING INC
3947 N ASHLAND AVE
CHICAGO IL 60613-2507

Letter ID: [REDACTED]
Issued Date: 26-Jul-2013
SSN: ***-**-5271

Re: Offer in Compromise Application; Case number [REDACTED]

The Georgia Department of Revenue has accepted your offer in compromise signed and dated by you on 08-May-2013. The date of acceptance is the date of this letter and our acceptance is subject to the terms and conditions contained within your application. This will begin on the date of this letter.

Because you have chosen the installment payment option, the Department and its designated financial agent will initiate a monthly ACH electronic funds withdrawal entry to the financial institution account indicated in your application for 60 months at \$431.00 per month. The first payment will be automatically debited from your financial institution on 28-Aug-2013.

Please remember that the conditions of the offer include a provision that as additional consideration for the offer, we will retain any refunds or credits that you may be entitled to receive this year for earlier tax years. This includes refunds you receive next year for any overpayments you made toward this year or toward earlier years. Those refunds or credits will be applied to your liability; they will not be applied to your accepted offer amount. If we filed a state tax execution against you, an entry of satisfaction will be made on the pertinent execution docket as soon as reasonably possible after the offer amount is paid in full. If the final payment is by personal check or by credit or debit card, the state tax execution will not be released for up to 120 days from the date of such payment.

Moreover, you must promptly notify us of any change in your address or marital status. This will make sure we have the proper address to advise you of the status of your offer. Moreover, the offer does not relate to your liability for tax types or periods not listed in your application that are otherwise due or are subject to audit.

If you fail to meet any of the terms or conditions of the offer, the Department will issue a default notice. If you have defaulted, the original tax including all penalties and interest will be due. The Department will then immediately: (i) initiate all appropriate enforced collection activity, including levy and garnishment, to collect all outstanding tax liabilities without further notice, (ii) disregard the offer amount and apply all amounts already paid under the offer against the original amount of the liability, and (iii) issue and record a tax execution for the original tax liability if it has not already done so.

Please contact me if you have any questions.

Sincerely,

[REDACTED]

To submit documentation electronically, go to <https://gtc.dor.ga.gov> and use [REDACTED] as your document submission key.