Department of the Treasury

INTERNAL REVENUE SERVICE AMC-Stop 880 PO Box 30834 Memphis, TN 38130-0834 Date of this Letter: 4/10/14

Person to Contact:

Employee Phone#:

6:00AM-2:30PM Mon-Fri

Taxpayer ID#: Offer Number:

Hot Springs, AR 71913

Dear Mr.

We have accepted your offer in compromise signed and dated by you on 07/22/2013. 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.

We have applied a total of \$3,416.00 as payments toward your accepted offered amount. The last payment received was for \$427.00 received on 02/26/2014.

Your offer was accepted based on effective tax administration or doubt as to collectibility with special circumstances. If you paid the application fee when you submitted your offer it will be applied against the amount of the offer. If you paid the application fee and would like the application fee refunded to you rather than applied against the amount of the offer, you must notify us in writing at the address below within 30 days from the date of this letter. If you request a refund, any amount due under the offer will not be reduced by the amount of the fee.

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 2014 or for earlier tax years. This includes refunds you receive in 2015 for any overpayments you made toward tax year 2014 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.

continued on next page