

Commonwealth of Virginia - Department of Taxation

**OFFER IN COMPROMISE**

June 8, 2011

---

Ms. Erin Keppel  
M & M Financial Consulting, Inc.  
1300 West Belmont Ave, Suite 320  
Chicago, Illinois 60657-3242

---

RE: [REDACTED]  
Social Security Number: [REDACTED]  
Individual Income Tax: 2008 and 2009

---

Dear Ms. Keppel:

Thank you for the offer in compromise submitted on your client's behalf. The *Code of Virginia*, Title 58.1, Section 105 grants the Tax Commissioner the authority to accept an offer in compromise of a penalty, or to abate a penalty in its entirety, if such action is justified. This same section also grants the authority to accept an offer in compromise of taxes and associated interest only if the assessment is based upon a doubtful or disputed claim or if the liability is of doubtful collectibility. Based on the information you provided, your offer has been:

- Denied, as explained below.

**BASIS FOR DENIAL:**

- Based on the authority cited above, I find no basis for accepting the offer as tendered. The information provided does not support a compromise to the extent requested. The Department does, however, agree to allow payment of \$9,000.00 to settle the above liabilities. Payment is due within 60 days. As an alternative, an installment plan will be allowed if we are contacted within 30 days; however, a Memorandum of Lien will be recorded in your client's local Circuit Court to secure the Commonwealth's claim if more than 24 months are required to pay.
- The remaining balance of \$2,950.70, plus any additional accrued interest, will be waived upon timely receipt of the above settlement.
- Future tax returns must be filed and paid in a timely manner.

**PLEASE REFER ALL QUESTIONS TO:**

[REDACTED]  
Department of Taxation, Collections Section  
P. O. Box [REDACTED]  
Richmond, VA 23218  
[REDACTED]

Sincerely,

[REDACTED]  
Director of Collections  
Office of Customer Relations  
Compliance Section

Case # [REDACTED]

cc: [REDACTED]