

Department of the Treasury
Internal Revenue Service
STOP 5250AUNW
Cedar Bend Professional Bldg.
12309 N. Mopac Expwy.
Austin, TX 78758

Date of this Letter: 2/17/2011

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

Taxpayer ID#:*
[REDACTED]

[REDACTED]
Dear Ms. [REDACTED]

We have accepted your offer in compromise signed and dated by you on 02/17/2009. 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. Your offer was accepted under IRC 7122(f) because we did not reject your offer within 24 months of receiving it.

Please note that the conditions of the offer require you to file all tax returns and pay all required taxes for five tax years or the period of time payments are being made on the offer, whichever is longer. 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 2011 or for earlier tax years. This includes refunds you receive in 2012 for any overpayments you made toward tax year 2011 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

If you are required to make any payments under this agreement, make your check or money order payable to the United States Treasury and

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

continued on next page

You must promptly notify the Internal Revenue Service of any change in your address or marital status. This will ensure we have the proper address to advise you of the status of your offer.

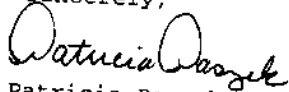
If you have submitted a joint offer with your spouse or former spouse and you personally are meeting or have met all the conditions of your offer agreement, but your spouse or former spouse fails to adhere to the conditions of the offer agreement, your offer agreement will not be defaulted.

If you fail to meet any of the terms and conditions of the offer, the Internal Revenue Service will issue a notice to default the agreement. If the offer is defaulted, the original tax including all penalties and interest will be due. After issuance of the notice the Internal Revenue Service may:

- Immediately file suit to collect the entire unpaid balance of the offer.
- Immediately file suit to collect an amount equal to the original amount of the tax liability as liquidating damages, minus any payments already received under the terms of this offer.
- Disregard the amount of the offer and apply all amounts already paid under the offer against the original amount of the tax liability.
- File suit or levy to collect the original amount of the tax liability.

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,



Patricia Paszek
Territory Manager

Enclosure

SB Letter 673 (AOIC) (1-2014)

Cone, Walsh & Co.
Accounting – Taxes – Financial Services
CWCC LLC

6100 FAIRVIEW ROAD, SUITE 1205
CHARLOTTE, NORTH CAROLINA 28210
TEL (704) 552-5599 FAX (704) 552-5115
E-MAIL: abew@taxsaversinc.com

August 20, 2013

Memphis Internal Revenue Service COIC Unit
PO Box 30803, AMC
Memphis, TN 38130-0803

Certified-RRR
7011 2000 0002 4399 6558

Re: 

Sirs,

The taxpayer has submitted an Offer in Compromise for the years 1996-2004. The Offer was mailed on February 13, 2009.

The Offer was received at the IRS Office on February 17, 2009 as evident by the recording of the payments that were attached to the Offer in Compromise. The taxpayer has paid the filing fee of \$150 and a deposit of \$1,000. Both payments have been recorder on her account transcript for the year 2002. The payments bear the date of February 17, 2009. The Offer itself was recorded on the account transcript as received on March 4, 2009.

According to Section 7122(f) of the IRC “Any offer-in-compromise submitted under this section shall be deemed to be accepted by the Secretary if such offer is not rejected by the Secretary before the date which is 24 months after the date of the submission of such offer. For purposes of the preceding sentence, any period during which any tax liability which is the subject of such offer-in-compromise is in dispute in any judicial proceeding shall not be taken into account in determining the expiration of the 24-month period.”

Please send the taxpayer an acceptance letter.

Sincerely,

Abe Warshenbrot, EA

POA is on CAF

Enclosed: The account transcripts for the relevant periods