

Department of the Treasury

INTERNAL REVENUE SERVICE

Date of this Letter:

MAR 29 2018

Person to Contact:

TYLER DEWITT
DEWITT LAW PC


Dear Tyler Dewitt,

Attached is a copy of correspondence which was sent to your client. We are forwarding a copy to you per your client's instructions as indicated on line 2 and line 5 of Form 2848, Power of Attorney and Declaration of Representative, or on line 4 or 5 of Form 8821, Tax Information Authorization.

If no copy of the correspondence sent to your client is attached, the issue involves tax information you are not entitled to receive based on the Form 2848 or Form 8821 on file. Please consult your client for additional information.

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,


SE Officer Examiner Team Manager

cc: Taxpayer

Letter POA(AOIC)

Department of the Treasury

Date of this Letter: **MAR 2 9 2018**

INTERNAL REVENUE SERVICE

Person to Contact:

[REDACTED]

[REDACTED]

[REDACTED]

Dear [REDACTED]

We have accepted the offer in compromise you signed and dated on 06/29/2017. The acceptance date is the date of this letter and acceptance is subject to the terms and conditions on the enclosed Form 656, Offer in Compromise.

We applied \$600.00 as payment toward your accepted offer. The last payment we received was for \$600.00 on 07/10/2017.

The conditions of the offer require you to timely file and pay all required taxes for five tax years (including any extensions). This requirement begins on the date of this letter.

Under the conditions of the offer, we will keep any refunds or credits you may be entitled to for 2018 or for earlier tax years, including refunds you may be entitled to receive in 2019 for any overpayments you made toward tax year 2018 or earlier tax years. We will apply any refunds or credits to your liability, not to your accepted offer. If we filed a Notice of Federal Tax Lien against you, we will release it when you pay the offer in full. If you make the final payment by credit or debit card, we won't be able to release the Notice of Federal Tax Lien for up to 120 days from the date of the credit or 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:

[REDACTED]

Please send all other correspondence to:

[REDACTED]

continued on next page

You must promptly notify us of any change in your address or marital status to ensure we can communicate with you about the status of your offer.

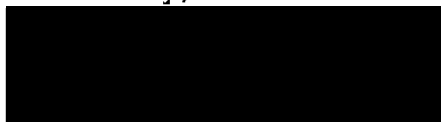
If you have submitted a joint offer with your spouse or former spouse and you are meeting or have met all the conditions of your offer agreement, but your spouse or former spouse does not meet the conditions of the offer agreement, your offer will not default.

If you fail to meet any of the terms and conditions of the offer, we will issue a notice to default the agreement. If the offer defaults, the original tax, including all penalties and interest will be due immediately. If we issue the default notice, we 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, you can contact the person listed at the top of this letter.

Sincerely,



SE Offer Examiner Team Manager

Enclosure
cc:POA

SB Letter 5483 Accept (AOIC) (1-2015)