

**Internal Revenue Service**  
Appeals Office  
100 First Street  
Suite 2000  
San Francisco, CA 94105

**Department of the Treasury**

**Person to Contact:**

JeNine R. Robertson  
Employee ID Number: 00249666  
Tel: 415-281-7858  
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Contact Hours: 7:00 - 4:30 pm

Date: **AUG 11 2012**

**Refer Reply to:** AP:FW:SFO:JRR

JOHN E.

**In Re:** Offer in Compromise

**SSN/EIN Number:** 559-04-

CA

**Tax Period(s) Ended:** 12/1997

12/2001 09/2005 12/2005 12/2006

12/2007 12/2010

Dear Mr. John E.

We have accepted your offer in compromise signed and dated by you on February 28, 2011. The date of acceptance is the date of this letter. Our acceptance is subject to the terms and conditions stated on the enclosed Form 656 Offer in Compromise.

Please note that the conditions of the offer require you to file and pay all required taxes for five years or until the offered amount is paid in full, whichever is longer. This will begin on the date 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 which you may be entitled to receive for 2012 or for earlier tax years. This includes refunds you receive in 2013 for any overpayments you made toward tax year 2012 or toward earlier tax years. The Notice of Federal Tax lien will be released when the payment terms of the offer agreement have been satisfied.

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:

IRS - OIC  
PO Box 24015  
Fresno, CA 93779

You must promptly notify the Internal Revenue Service of any change in your address. 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. After issuance of the notice the Internal Revenue Service: