

Form **668-D**
(Rev. April 2012)

Department of the Treasury — Internal Revenue Service

Release of Levy/Release of Property from Levy

To

FRYS ELECTRONICS INC
600 E BROKAW RD
SAN JOSE CA 95112-1006-005

Taxpayer(s)

[REDACTED]
PARAMOUNT CA 90723-5810591

Identifying Number(s)

549-67-1962

A notice of levy was served on you and demand was made for the surrender of:

- all property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code—"Special Rule For Banks." See the back of this form regarding this exception.
- wages, salary and other income, now owed to or becoming payable to the taxpayer(s) named above.

The box checked below applies to the levy we served on you.

Release of Levy

- Under the provisions of Internal Revenue Code section 6343, all property, rights to property, money, credits, and bank deposits of the taxpayer(s) named above are released from the levy.
- Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Release of Property from Levy

- Under the provisions of Internal Revenue Code section 6343, all property, rights to property, money, credits, and bank deposits greater than \$ _____ are released from the levy. The levy now attaches only to this amount.
- Under the provision of Internal Revenue Code section 6343, all property, rights to property, money, credits and bank deposits up to the amount of \$ _____ are released from levy. The levy continues to attach to all amounts greater than \$ _____.
- The last payment we received from you was \$ _____ dated _____. The amount the taxpayer still owes is \$ _____. When this amount is paid to the Internal Revenue Service, the levy is released. If you sent us a payment after the last payment date shown, subtract that from the amount you send now.
- Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income greater than less than \$ _____ each _____ now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Dated at _____

(Place)

Oct 21, 2015

(Date)

Signature

Telephone Number

1 800 829 3903

Title

Form **668-D**
(Rev. April 2012)

Department of the Treasury — Internal Revenue Service

Release of Levy/Release of Property from Levy

To

MARSHALLS OF MA INC
C/O CT CORP SYSTEMS
1300 E 9TH ST
CLEVELAND OH 44114-1501-991

Taxpayer(s)
[REDACTED]
PITTSFIELD MA 01201-6729228

Identifying Number(s)
[REDACTED] 8229

A notice of levy was served on you and demand was made for the surrender of:

- all property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code—"Special Rule For Banks." See the back of this form regarding this exception.
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- Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income greater than less than \$ _____ each _____ now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Dated at ATLANTA,GA Nov 5, 2015
(Place) (Date)

Signature MR.LEFTWICH	Telephone Number 1 800 829 7650	Title COLLECTION REPRESENTATIVE
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Form **668-D**
(Rev. April 2012)


Department of the Treasury — Internal Revenue Service

Release of Levy/Release of Property from Levy

To

PANERA LLC
C/O CORPORATION SERVICE
WAGE UNIT
281 E OHIO ST STE 500
INDIANAPOLIS IN 46204-2184-252

Taxpayer(s)

ATLANTA GA 30350-6806153

Identifying Number(s)
-9180

A notice of levy was served on you and demand was made for the surrender of:

- all property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code—"Special Rule For Banks." See the back of this form regarding this exception.
- wages, salary and other income, now owed to or becoming payable to the taxpayer(s) named above.

The box checked below applies to the levy we served on you.

Release of Levy

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Release of Property from Levy

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- The last payment we received from you was \$ _____ dated _____. The amount the taxpayer still owes is \$ _____. When this amount is paid to the Internal Revenue Service, the levy is released. If you sent us a payment after the last payment date shown, subtract that from the amount you send now.
- Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income greater than less than \$ _____ each _____ now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Dated at AUTOMATED COLLECTIONS SYSTEM Oct 19, 2015
(Place) (Date)

Signature MRS PEARSON	Telephone Number 1 800 829 7650	Title COLLECTIONS REP
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Form **668-D**
(Rev. April 2012)

Department of the Treasury - Internal Revenue Service

Release of Levy/Release of Property from Levy

To

VANTAGE WEST CREDIT UNION
PO BOX 15115
TUCSON, AZ 85708

Taxpayer(s)
[REDACTED]
TUCSON, AZ 85743

Identifying Number(s)
[REDACTED]-3661

A notice of levy was served on you and demand was made for the surrender of:

- all property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code--"Special Rule For Banks." See Page 2 regarding this exception.
- wages, salary and other income, now owed to or becoming payable to the taxpayer(s) named above.

The box checked below applies to the levy we served on you.

Release of Levy


- Under the provisions of Internal Revenue Code section 6343, all property, rights to property, money, credits, and bank deposits of the taxpayer(s) named above are released from the levy.
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Release of Property from Levy

- Under the provisions of Internal Revenue Code section 6343, all property, rights to property, money, credits, and bank deposits greater than are released from the levy. The levy now attaches only to this amount.
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- The last payment we received from you was dated . The amount the taxpayer still owes is . When this amount is paid to the Internal Revenue Service, the levy is released. If you sent us a payment after the last payment date shown, subtract that from the amount you send now.
- Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income greater than less than each now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Dated at TUCSON, AZ
(Place)

October 20, 2015
(Date)

Signature
ALLEN P MORGAN


Telephone Number:
(520)205-5044

Title:
REVENUE OFFICER

Form **668-D**
(Rev. April 2012)

Department of the Treasury — Internal Revenue Service

Release of Levy/Release of Property from Levy

To

FRYS ELECTRONICS INC
600 E BROKAW RD
SAN JOSE CA 95112-1006-005

Taxpayer(s)

[REDACTED]
PARAMOUNT CA 90723-5810591

Identifying Number(s)

[REDACTED]-1962

A notice of levy was served on you and demand was made for the surrender of:

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- Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income **greater than** **less than** \$ _____ each _____ now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Dated at _____ (Place) Oct 21, 2015 (Date)

Signature	Telephone Number 1 800 829 3903	Title
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Form **668-D**
(Rev. April 2012)

Release of Levy/Release of Property from Levy

To

TRADERS & FARMERS BANK-HALEYVILLE
PO BOX 550
HALEYVILLE, AL 35565

Taxpayer(s)

[REDACTED]
[REDACTED]
DOUBLE SPGS, AL 35553-503461

Identifying Number(s)

[REDACTED] 835
[REDACTED] 096

A notice of levy was served on you and demand was made for the surrender of:

- all property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code--"Special Rule For Banks." See Page 2 regarding this exception.
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- Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income greater than less than each now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Dated at BIRMINGHAM, AL
(Place)

November 23, 2015
(Date)

Signature
CLINT LOTT

Digitally signed by
Clint Lott
DN: cn=Clint Lott
Date: 2015.11.23
16:14:56 +0600

Telephone Number
(205)912-5315

Title
REVENUE OFFICER

Excerpts from the Internal Revenue Code

Sec. 6332 Surrender of Property Subject to Levy

(c) **Special Rule for Banks.**—Any bank (as defined in section 408(n)) shall surrender (subject to an attachment or execution under judicial process) any deposits (include interest thereon) in such bank only after 21 days after service of levy.

* * * * *

Sec. 6343 Authority to Release Levy and Return Property**(a) Release of Levy and Notice of Release.**—

(1) **In general.**—Under regulations prescribed by the Secretary, the Secretary shall release the levy upon all, or part of, the property or rights to property levied upon and shall promptly notify the person upon whom such levy was made (if any) that such levy has been released if—

- (A) the liability for which such levy was made is satisfied or becomes unenforceable by reason of lapse of time,
- (B) release of such levy will facilitate the collection of such liability,
- (C) the taxpayer has entered into an agreement under section 6159 to satisfy such liability by means of installment payments, unless such agreement provides otherwise,
- (D) the Secretary has determined that such levy is creating an economic hardship due to the financial condition of the taxpayer, or
- (E) the fair market value of the property exceeds such liability and release of the levy on a part of such property could be made without hindering the collection of such liability.

For purposes of subparagraph (C), the Secretary is not required to release such levy if such release would jeopardize the secured creditor status of the Secretary.

(2) **Expedited determination of certain business property.**—In the case of any tangible personal property essential in carrying on the trade or business of the taxpayer, the Secretary shall provide for an expedited determination under paragraph (1) if levy on such tangible personal property would prevent the taxpayer from carrying on such trade or business.

(3) **Subsequent levy.**—The release of levy on any property under paragraph (1) shall not prevent any subsequent levy on such property.

(b) Return of property.--

If the Secretary determines that property has been wrongfully levied upon, it shall be lawful for the Secretary to return...an amount equal to the amount of money levied upon...any time before the expiration of 9 months from the date of such levy...

(d) Return of Property in Certain Cases.--If--

- (1) any property has been levied upon, and
- (2) the Secretary determines that--

(A) the levy on such property was premature or otherwise not in accordance with administrative procedures of the Secretary,

(B) the taxpayer has entered into an agreement under section 6159 to satisfy the tax liability for which the levy was imposed by means of installment payments, unless such agreement provides otherwise,

(C) the return of such property will facilitate the collection of the tax liability, or

(D) with the consent of the taxpayer or the Taxpayer Advocate, the return of such property would be in the best interests of the taxpayer (as determined by the Taxpayer Advocate) and the United States, the provisions of subsection (b) shall apply in the same manner as if such property had been wrongfully levied upon, except that no interest shall be allowed....

Form **668-D**
(Rev. April 2012)

Department of the Treasury — Internal Revenue Service

Release of Levy/Release of Property from Levy

To

E & K OF KANSAS CITY INC.
4600 MARTHA TRUMAN RD
GRANDVIEW MO 64030-1197-009

Taxpayer(s)

████████████████████
████████████████████
INDEPENDENCE MO 64050-4868354

Identifying Number(s)

██████████ 9567

A notice of levy was served on you and demand was made for the surrender of:

- all property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code—"Special Rule For Banks." See the back of this form regarding this exception.
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The box checked below applies to the levy we served on you.

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- Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income greater than less than \$ _____ each _____ now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Dated at JACKSONVILLE FLORIDA

Feb 24, 2016

(Place)

(Date)

Signature

MR SMITH/1001762048

Telephone Number

1 800 829 7650

Title

COLLECTIONS REP

Form **668-D**
(Rev. April 2012)

Department of the Treasury — Internal Revenue Service
Release of Levy/Release of Property from Levy

To

**BANK OF AMERICA NA
LEGAL ORDER PROCESSING
DE5-024-02-08
PO BOX 15047
WILMINGTON DE 19860-5047-470**

Taxpayer(s)
[REDACTED]
INDEPENDENCE MO 64050-4658354

Identifying Number(s)
[REDACTED] 9567

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The box checked below applies to the levy we served on you.

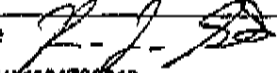
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Dated at JACKSONVILLE FLORIDA (Place) Feb 24, 2016 (Date)

Signature  MR SMITH/1001762048	Telephone Number 1 800 829 7650	Title COLLECTIONS REP
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Department of the Treasury

Date of this Letter: MAY 09 2016

INTERNAL REVENUE SERVICE
AMC-Stop 880
PO Box 30834
Memphis, TN 38130-0834

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

Taxpayer ID# :***-**-4166
Offer Number:1001287420

[REDACTED]
[REDACTED]
Bastrop, TX 78602-7628-13

Dear Mr. Allen,

We have accepted the offer in compromise you signed and dated on 02/15/2016. 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 \$2,441.00 as payment toward your accepted offer. The last payment we received was for \$2,341.96 on 02/19/2016.

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 2016 or for earlier tax years, including refunds you may be entitled to receive in 2017 for any overpayments you made toward tax year 2016 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:

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

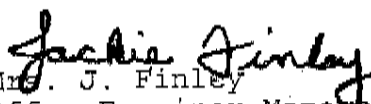
If you have submitted a joint offer with your spouse or former spouse and you are meeting or have met all the conditions of your offer agreement, but your spouse or former spouse does not meet the conditions of the offer agreement, your offer will not default.

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,


Mr. J. Finley
Offer Examiner Manager

Enclosure
cc:POA

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

Department of the Treasury

Date of this Letter: MAY 12 2016

INTERNAL REVENUE SERVICE
AMC-Stop 880
PO Box 30834
Memphis, TN 38130-0834

Person to Contact:
Beverly Robinson
Employee #:49-02054
Phone#:(901)546-4803 EXT.
8:00AM-8:00PM Mon-Fri

Taxpayer ID#:-***-**-4554
Offer Number:1001297276

████████████████████
████████████████████
MOBILE, AL 36605-9494-509

Dear Mr. Grimes IV,

We have accepted the offer in compromise you signed and dated on 04/29/2016. 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 \$879.44 as payment toward your accepted offer. The last payment we received was for \$779.44 on 05/02/2016.

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 2016 or for earlier tax years, including refunds you may be entitled to receive in 2017 for any overpayments you made toward tax year 2016 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:

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 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,

Linda E. Johnson

Mrs. L. Johnson
Offer Examiner Manager, Team 101

Enclosure
cc: POA

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

Department of the Treasury

Date of this Letter: MAY 12 2016

INTERNAL REVENUE SERVICE
AMC-Stop 880
PO Box 30834
Memphis, TN 38130-0834

Person to Contact:
Beverly Robinson
Employee #:49-02054
Phone#:(901)546-4803 EXT.
8:00AM-8:00PM Mon-Fri

Taxpayer ID#:-*-7923
Offer Number:1001321213

[REDACTED]
[REDACTED]
CONYERS, GA 30013

Dear Mr. & Mrs. Freeman,

We have accepted the offer in compromise you signed and dated on 10/08/2015. 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 \$100.00 as payment toward your accepted offer. The last payment we received was for \$100.00 on 11/23/2015.

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 2016 or for earlier tax years, including refunds you may be entitled to receive in 2017 for any overpayments you made toward tax year 2016 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.

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Fresno, CA 93779

Please send all other correspondence to:

Internal Revenue Service
PO Box 77
Memphis, TN 38101-0077

continued on next page

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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,

Glenn Carter
Glenn Carter
Offer Examiner, Team Manager

Enclosure
cc: POA

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

Department of the Treasury

Internal Revenue Service
Centralized OIC
PO Box 9011
Holtsville, NY 11742

Date of this Letter: MAY - 4 2016

Person to Contact:
Patricia O'Shea
Employee #:1000193111
Phone#:(631)447-4018 EXT.
08:00am-08:00pm Mon-Fri

Taxpayer ID#:-*-*-7252
Offer Number:1001304164

[REDACTED]
[REDACTED]
BELLWOOD, IL 60104

Dear Ms. Sutton,

We have accepted the offer in compromise you signed and dated on 04/29/2015, as modified by an addendum dated 03/30/2016. The acceptance date 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 applied \$1,271.80 as payment toward your accepted offer. The last payment we received was for \$1,167.80 on 04/04/2016.

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 2016 or for earlier tax years, including refunds you may be entitled to receive in 2017 for any overpayments you made toward tax year 2016 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:

Internal Revenue Service
P.O. Box 24015
Fresno, CA 93779

Please send all other correspondence to:

Internal Revenue Service
PO Box 9006
Holtsville, NY 11742-9006

continued on next page

Department of the Treasury

Date of this Letter:

APR 21 2016

INTERNAL REVENUE SERVICE
AMC-Stop 880
PO Box 30834
Memphis, TN 38130-0834

Person to Contact:
Beverly Robinson
Employee #:49-02054
Phone#:(901)546-4803 EXT.
8:00AM-8:00PM Mon-Fri

Taxpayer ID#:**-**-4615
Offer Number:1001309342

[REDACTED]
[REDACTED]
SAN ANTONIO, TX 78251-2520-23

Dear Mr. & Mrs. Richie,

We have accepted the offer in compromise you signed and dated on 04/16/2016. 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 \$100.00 as payment toward your accepted offer. The last payment we received was for \$100.00 on 09/28/2015.

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 2016 or for earlier tax years, including refunds you may be entitled to receive in 2017 for any overpayments you made toward tax year 2016 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:

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 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,

Linda S. Johnson

Mrs. L. Johnson
Offer Examiner Manager

Enclosure
cc:POA

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


Department of the Treasury

INTERNAL REVENUE SERVICE
AMC-Stop 880
PO Box 30834
Memphis, TN 38130-0834

Date of this Letter:

Person to Contact:
Beverly Robinson
Employee #:49-02054
Phone#:(901)546-4803 EXT.
8:00AM-8:00PM Mon-Fri

Taxpayer ID#:*-*-*-0270
Offer Number:1001324173


RENTON, WA 98055-3534-01

Dear Ann Birrittier,

We have accepted the offer in compromise you signed and dated on 11/02/2015. 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 \$100.00 as payment toward your accepted offer. The last payment we received was for \$100.00 on 12/09/2015.

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 2016 or for earlier tax years, including refunds you may be entitled to receive in 2017 for any overpayments you made toward tax year 2016 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:

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

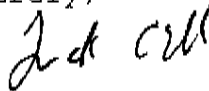
If you have submitted a joint offer with your spouse or former spouse and you are meeting or have met all the conditions of your offer agreement, but your spouse or former spouse does not meet the conditions of the offer agreement, your offer will not default.

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,



Frank C. Ellis
OE Manager Team 105

Enclosure
cc:POA

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



Department of the Treasury
 Internal Revenue Service
 Small Business / Self-Employed Division
 1270 PONTIAC ROAD
 PONTIAC, MI 48340-2238

Date:

03/14/2016

Person to contact:

Name: STEPHEN HASSON

Employee ID number: 10-00237360

Telephone: 1-800-829-8374

Taxpayer ID number:

XXX-XX-7763

[REDACTED]
 [REDACTED]
 WEST BLOOMFIELD, MI 48323

We have approved your request to pay your taxes in installments. Your first payment of \$400.00 is due on 04/28/2016. You agreed to make future payments of \$400.00 on the 28th of each following month until you have paid the full amount you owe.

The amount you owe as of 03/14/2016 is \$16,076.02. This amount does not include all accrued penalties and interest. We will charge penalties and interest until you pay the full amount you owe, because you didn't pay your total tax when it was due.

Please send your monthly payments to reach us by the due date. Print your social security number or employer identification number clearly on your check or money order. If you change your address, please send your new address with your next payment.

Note: If the IRS is charging backup withholding on any of your accounts, it will continue. Having an installment agreement doesn't interrupt backup withholding.

Although we have established an installment plan for you, we must protect the government's interest. Therefore, a Notice of Federal Tax Lien

HAS ALREADY BEEN FILED

A Notice of Federal Tax Lien is a public notice that the government has a claim against your property to satisfy a debt. We will release (remove) the lien when you finish paying what you owe. We have the legal right to collect this money for up to 10 years.

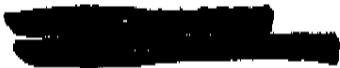
CONDITIONS OF THIS AGREEMENT:

- We must receive each payment by the date shown above. If you have a problem, contact us immediately.
- This agreement is based on your current financial condition. We may change or cancel it if our information shows that your ability to pay has changed significantly.
- We may cancel this agreement if you don't give us updated financial information when we ask for it.
- While this agreement is in effect, you must pay any federal taxes you owe on time.
- We will apply your federal tax refunds (if any) to the amount you owe until it is fully paid.
- If you don't meet the conditions of this agreement, we will cancel it, and may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property.
- We may cancel the agreement at any time if we find that collection of the tax is in jeopardy.
- There is a \$120.00 installment agreement fee (\$52.00 Direct Debit installment agreement).
- If agreement defaults, you must pay a \$50.00 reinstatement fee if agreement is reinstated.



Department of the Treasury
 Internal Revenue Service
 Small Business / Self-Employed Division
 290 N. D STREET
 SAN BERNARDINO, CA 92401-1734

Date:
 04/29/2016
 Person to contact:
 Name: E. SOLORZANO
 Employee ID number: 10-00693527
 Telephone: 1-800-829-8374
 Taxpayer ID number:
 XXX-XX-6982



HIGHLAND, CA 92346-3313312

We approved your request to pay your taxes in installments. Your first payment of \$644.00 is due on 05/28/2016. You agreed to make future payments of \$644.00 on the 28th of each following month until you have paid the full amount you owe.

You also agreed to increase (or decrease) your monthly payment as follows:

Date of increase (or decrease)	Amount of increase (or decrease)	New installment amount
11/28/2016	\$556.00	\$1,200.00
5/28/2017	\$350.00	\$1,550.00

The amount you owe as of 04/21/2016 is \$115,589.10. This amount does not include all accrued penalties and interest. We will charge penalties and interest until you pay the full amount you owe, because you didn't pay your total tax when it was due.

You agreed to pay us by Direct Debit. This means your financial institution will subtract (debit) the amount of your monthly payment from your checking/savings account on the same day each month and send that amount to us. Paying by direct debit also authorizes a financial institution to receive confidential information necessary to answer inquiries and resolve issues related to your payment. Remember to subtract the payments from your account balance each month.

If you don't have enough money in your checking/savings account for the monthly payment, we must charge a penalty of \$25 or two percent of your monthly payment, whichever is larger. If your monthly payment is less than \$25, the penalty amount will be the payment amount.

Note: If the IRS is charging backup withholding on any of your accounts, it will continue. Having an installment agreement doesn't interrupt backup withholding.

Although we have established an installment plan for you, we must protect the government's interest. Therefore, a Notice of Federal Tax Lien

HAS ALREADY BEEN FILED

A Notice of Federal Tax Lien is a public notice that the government has a claim against your property to satisfy a

debt. We will release (remove) the lien when you finish paying what you owe. We have the legal right to collect this money for up to 10 years.

CONDITIONS OF THIS AGREEMENT:

- We must receive each payment by the date shown above. If you have a problem, contact us immediately.
- This agreement is based on your current financial condition. We may change or cancel it if our information shows that your ability to pay has changed significantly.
- We may cancel this agreement if you don't give us updated financial information when we ask for it.
- While this agreement is in effect, you must pay any federal taxes you owe on time.
- We will apply your federal tax refunds (if any) to the amount you owe until it is fully paid.
- If you don't meet the conditions of this agreement, we will cancel it, and may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property.
- We may cancel the agreement at any time if we find that collection of the tax is in jeopardy.
- You must pay a \$120.00 installment fee (\$52.00 if Direct Debit Installment Agreement).
- If the agreement defaults, you must pay a \$50.00 reinstatement fee if agreement is reinstated.
- The IRS will let you know whether you qualify for the reduced installment fee (\$43.00). If the IRS does not qualify you for the reduced fee, you can request the reduced fee using Form 13844, *Application For Reduced User Fee For Installment Agreements*.
- We will apply all payments on this agreement in the best interest of the United States.

Additional Conditions:

This installment agreement includes taxes for the following forms and tax periods:

<u>Form</u>	<u>Tax Period</u>	<u>Form</u>	<u>Tax Period</u>	<u>Form</u>	<u>Tax Period</u>
1040	12/31/2013	1040	12/31/2014	1040	12/31/2009
1040	12/31/2010	1040	12/31/2011	1040	12/31/2012

If you have questions, you can call the telephone number listed at the top of this letter.

Thank you for your cooperation.

Sincerely,



E. SOLORZANO
REVENUE OFFICER