

Offer Acceptance Report

Taxpayer(s) name JOHN Q. PUBLIC			Acceptance date 04/30/2024
City ANY TOWN	State MO	ZIP code 64132	Offer number

Liability Description

Type of Tax	Taxable Period(s)	Date Assessed	Balance as of 05/10/2023
1040	200812	07/08/2013	2,942.34
1040	200912	07/15/2013	75.06
1040	201012	07/15/2013	1,596.14
1040	201112	07/15/2013	6,177.57
1040	201212	07/01/2013	4,314.08
1040	201612	05/22/2017	1,371.74
1040	201712	06/04/2018	527.9
1040	201812	07/12/2021	593
1040	202112	10/31/2022	1,684.27
Total			19,282.1

Balance as of received date
20088.13

Reason for acceptance of the offer

- Doubt as to collectibility**
 Taxpayer's equity in assets and income are less than the tax liability and this offer is consistent with the taxpayer's ability to pay. The Service believes collection of the remaining liability is in doubt.
- Promotion of effective tax administration (Economic Hardship)**
 Taxpayer's equity in assets and/or income appear to allow payment in full, but based on individual circumstances, collection of the full liability would cause economic hardship and render the taxpayer unable to pay reasonable living expenses.
- Doubt as to collectibility with special circumstances**
 Taxpayer's equity in assets and income are less than the tax liability. Special circumstances warrant acceptance of the offer for less than the calculated reasonable collection potential.
- Promotion of effective tax administration (Non-economic Hardship)**
 Taxpayer has sufficient equity in assets and income to full pay the tax liability, but has demonstrated compelling public policy or equity considerations that justify compromise even though a similarly situated taxpayer may have paid their liability in full.
- Doubt as to liability**
 There is a genuine dispute as to the existence or amount of the correct tax liability under the law and the liability has not been established by a final court decision or judgment concerning the existence or amount of the liability of the taxes listed on this form.
- Mandatory Acceptance IRC 7122(f)**
 An offer in compromise is deemed to be accepted if the IRS does not accept, reject, terminate, or return the offer, or the offer is not withdrawn within 24 months from the date of submission.

Amount payable in accordance with the terms of this offer

Lump sum cash offer of \$7,360.00 with \$20.00 paid with the offer and \$1,470.00 paid with any amended 656. The remaining balance of \$5,870.00 to be paid as follows: \$0.00 payable within 1 month after acceptance, \$0.00 payable within 2 months after acceptance, \$0.00 payable within 3 months after acceptance, \$0.00 payable within 4 months after acceptance and \$5,870.00 payable within 5 months after acceptance.

Name (<i>recommending employee</i>)	Signature (<i>recommending employee</i>)	Date
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I accept

Name (<i>GM/ATM/ATCL</i>)	Signature (<i>GM/ATM/ATCL</i>)	Date
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Name/Title (<i>2nd level review, if appropriate</i>)	Signature (<i>2nd level review, if appropriate</i>)	Date
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Name/Title (<i>approving official, if other than above</i>)	Signature (<i>approving official, if other than above</i>)	Date
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This offer meets all of the legal requirements for compromise. None of the periods listed on Form 656 have been previously referred to the Department of Justice, which would have eliminated the IRS's authority to compromise such periods. And none of the periods listed on Form 656 are for restitution based assessments. (*to be completed by IRS Counsel*)

Agree Disagree (*see attached opinion*)

Name (<i>IRS Counsel</i>)	Title (<i>IRS Counsel</i>)	Signature (<i>IRS Counsel</i>)	Date
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