David Collins

Tax Defense Network Affiliated Partner

**DAY & DATE**

**CLIENT NAME**

**CLIENT STREET**

**CLIENT CITY STATE ZIP**

**CLIENT NAME,**

First, I want to thank you for choosing Tax Defense Network as your licensed representative; it has been a pleasure assisting you in this matter and we wish you success in all future endeavors. If you have any questions regarding the outcome of your case please do not hesitate to contact Tax Defense Network. Please find below the detailed terms and conditions of your resolution:

* Offer in Compromise - Doubt as to Collectability
* Monthly payments of **PAYMENTAMOUNT**, which have already begun and will continue for **PAYMENTDURATION** months, are due by the **PAYMENTDAY** of each month.
* All tax debt is included in the offer: **SERVICESPROVIDED**.
* Please find enclosed a copy of the written correspondence from the IRS confirming the terms of this offer approval.
* Monthly payments will be mailed to the following address:

Internal Revenue Service

PO Box 24015

Fresno, CA 93779

* You should mail your payments no later than 10 days prior to the due date to allow for proper processing.
* Your checks should be made out to United States Department of Treasury. Include your name, SSN, and the phrase “OIC Payment**”** on the memo line of the check.
* The IRS will keep tax return refunds you may be due for **CURRENTYEAR**; the funds will be applied to the tax balance as a whole, NOT to the accepted offer amount. Thus, you will make all **NUMBEROFPAYMENTS** monthly payments regardless of any refunds the IRS applies to the owed tax. Penalties and interest will continue to accrue which will increase your liability.
* All federal tax liens will be released when the offer amount is paid in full (**NUMBEROFPAYMENTS** monthly payments of **PAYMENTAMOUNT**). You will receive notice of the federal tax lien releases within 120 days of the 21st monthly payment.
* Failure to make payments on this agreement or owing in future years resulting in default may cause the IRS to conduct collection activity, including levy of bank accounts, garnishment of wages, and filing of federal tax liens.
* If the offer payments are not made timely or in full the Offer acceptance will be revoked and the entire tax liability will enter collections.
* All tax returns must be filed and paid on time for the next five years or the offer will be revoked. Thus, if a tax return is filed late or with a balance prior to **DATE5YEARSFROMNOW** the offer will be revoked and the entire liability will remain.

Tax Defense Network will keep your Power of Attorney on file for about 45 days to ensure your agreement is a success. Thereafter, your Power of Attorney will be revoked per ethical and professional regulations. You will receive notice from the IRS upon revocation of your Power of Attorney.

Again, let me thank you for the opportunity to assist you in this matter, and if you or anyone you know has a problem in the future, please contact us and we would gladly be of assistance.

Regards,

David Collins