

If, in accordance with the Appeals determination, I entered into an offer in compromise, installment agreement, or other collection alternative, I understand that the IRS will not levy my property so long as I comply with the terms of the Appeals determination, unless levy is part of the Appeals determination. If I fail to abide by the terms of the Appeals determination, the IRS may begin enforced collection actions, including the filing of a lien and/or a levy. If Appeals placed my outstanding tax liabilities in Currently Not Collectible (CNC) hardship status, I understand that these liabilities may later be taken out of CNC status.

I do not waive my right under Appeals' retained jurisdiction to receive another hearing with Appeals if I disagree with the IRS over how it followed the Appeals determination.

I do not waive my right under Appeals' retained jurisdiction to receive another hearing with Appeals if my circumstances change in a way that affects this determination. I understand that I must first exhaust my administrative remedies before I request a hearing.

I do not give up any other administrative appeal rights I'm entitled to, such as appeal rights under the Collection Appeals Program (CAP).

My agreement includes:

- The Summary Notice of Determination shown below
- To waive judicial review under IRC Section 6320(c) and/or Section 6330(d)(1)
- To waive judicial review under IRC Section 6015(e) and/or IRC Section 6404(h), if applicable
- To waive the prohibition of levy under section 6330(e)(1) and proceedings in court under IRC Section 6015(e)(1)(B), if applicable

My agreement is effective upon the written approval by a person in the Office of Appeals with authority to bind the IRS to:

- The installment agreement, offer in compromise or other collection alternative I have requested
- The Summary Notice of Determination shown below
- And any other agreement described in the Summary Notice of Determination that has been signed by me and requires separate written approval

I understand the suspension of the collection statute of limitations pursuant to IRC Sections 6330(e)(1) and 6015(e)(2) and suspension of other periods referred to in IRC Section 6330(e)(1) will end when the Summary Notice of Determination is effective.

Appeals has verified whether applicable laws and administrative procedures have been met, has considered the issues raised, and has balanced the proposed collection action with the legitimate concerns that such action be no more intrusive than necessary as required by IRC Section 6330(c)(3).

The determination of Appeals is:

You agree to pay **\$3850** on the 28th of each month, beginning October 28, 2019 and until the balance is satisfied. This agreement covers Form 1040 for 2013 and civil penalties for 12/2013, 06/2014, 09/2014, 12/2014, 12/2015 and 12/2016.

The IRS will send you payment vouchers to include with your payments. However, even if you haven't received your payment vouchers, you must still make your payments by the of each month. If you miss a payment or a payment is late, the IRS may determine your installment agreement is in default and your balance be due in full. To ensure your payment is properly posted to your account, write your social security number and the tax periods on the front of the check.

The IRS will charge you a user fee for your new installment agreement of \$225.

- o Penalties and interest continue to accrue.
- o Any tax refunds will be applied to your liabilities.
- o You must stay in compliance with filing and paying.
- o The IRS may file a Notice of Federal Tax Lien

Please send your payments to:

(Without CP 521/523) Internal Revenue Service
Cincinnati, OH 45999-0030

(With CP 521/523) Internal Revenue Service
P.O. Box 804527
Cincinnati, OH 45280-4527