

## Offer in Compromise - Periodic Payment Voucher

If you filed an offer in compromise and the offered amount is to be paid within 6 to 24 months (Periodic Payment Offer) in accordance with the **Tax Increase Prevention and Reconciliation Act of 2005**, you must continue to make the payments during the investigation of the offer until you receive a decision letter (accepted, rejected, returned, or withdrawn). Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number or employer identification number on the check or money order. Do not send cash. You may designate a specific tax liability to apply the payments.

**Note: You may also make your payment(s) through the [Electronic Federal Tax Payment System \(EFTPS\)](https://www.irs.gov/payments) found at <https://www.irs.gov/payments>. Select "Offer in Compromise - Subsequent Periodic Payment".**

If you qualified for the Low Income Certification in Section 1 of Form 656, *Offer in Compromise*, no payments are required; however, any payments made will be applied to your tax debt.

*(Print or Type)*

Your first name and middle initial	Your last name
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Your address (*number, street, and room or suite no., city, state, ZIP code*)

Your Social Security Number (SSN) or Employer Identification Number (EIN)	<b>Offer in Compromise Number</b>
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<b>Amount of Your Payment</b>	If you want your payment to be applied to a specific tax year and a specific tax debt, such as a Trust Fund Recovery Penalty, tell us the form number or name (i.e., 1040 or <i>Individual Tax Return</i> ) _____ and tax year/quarter _____. If you do not designate a preference, we will apply any money you send to the government's best interest.				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px; text-align: center;"><i>(Dollars)</i></td> <td style="width: 50%; padding: 5px; text-align: center;"><i>(Cents)</i></td> </tr> <tr> <td style="padding: 5px;">\$</td> <td style="padding: 5px;"></td> </tr> </table>		<i>(Dollars)</i>	<i>(Cents)</i>	\$	
<i>(Dollars)</i>		<i>(Cents)</i>			
\$					
<b>Note: Round up to the nearest whole dollar. Do not include cents.</b>					

**Enclose your payment with this voucher and mail to:**

If you reside in AL, AR, FL, GA, HI, ID, KY, LA, MS, NC, NM, NV, OK, OR, TN, TX, WA, WI, enclose your payment with this voucher and mail to: Memphis IRS Center COIC Unit, AMC-Stop 880, P.O. Box 30834, Memphis, TN 38130-0834. If you have questions, please call 1-844-398-5025.

If you have questions, please call toll-free 1-866-790-7117. If you reside in AK, AZ, CA, CO, CT, DE, IA, IL, IN, KS, MA, MD, ME, MI, MN, MO, MT, ND, NE, NH, NJ, NY, OH, PA, RI, SC, SD, UT, VT, VA, WY, WV; DC, PR, or a foreign address enclose your payment with this voucher and mail to: Brookhaven IRS Center COIC Unit, P.O. Box 9011, Holtsville, NY 11742. If you have questions, please call 1-844-805-4980.