

[Your Name/Firm Name]

[Address Line 1]

[Address Line 2]

[Phone Number]

[Date]

Internal Revenue Service

[Address of IRS Service Center or Local Office]

[City, State, Zip Code]

RE: Letter of Representation and Offer in Compromise

Taxpayer: [Taxpayer Name]

SSN/TIN: [Taxpayer Identification Number]

Tax Periods: [List Years/Periods]

To Whom It May Concern,

Please be advised that this office represents the above-named taxpayer regarding their federal tax liabilities for the periods specified above. Enclosed with this letter, please find a signed Form 2848, Power of Attorney and Declaration of Representative, authorizing us to act on the taxpayer's behalf.

We are formally submitting an Offer in Compromise (Form 656) and the required Collection Information Statement (Form 433-A OIC and/or Form 433-B OIC) for your review. We believe the taxpayer meets the criteria for [Doubt as to Collectibility / Effective Tax Administration / Doubt as to Liability].

Accompanying this submission are the following documents:

- Form 2848 (Power of Attorney)
- Form 656 (Offer in Compromise)
- Form 433-A (OIC) and/or Form 433-B (OIC)
- Application Fee of \$[Amount] (or Fee Waiver Request)
- Initial Offer Payment of \$[Amount]
- Supporting financial documentation (bank statements, pay stubs, etc.)

Please direct all future correspondence and inquiries regarding this matter to my attention. If you require any additional information or have questions regarding the enclosed documentation, please contact me directly at [Your Phone Number].

Sincerely,

[Your Signature]

[Your Printed Name]

[Your Title/Designation]