

<b>Item 7:</b>	Enter the total amount of your offer (see page 3, "Determine Your Offer Amount"). Your offer amount cannot include a refund we owe you or amounts you have already paid.	Check the appropriate payment box (cash, short-term deferred payment or deferred payment — see page 4, "Determine Your Payment Terms") and describe your payment plan in the spaces provided.
<b>Item 8:</b>	It is important that you understand the requirements listed in this section. Pay particular attention to Items 8(d)	and 8(g), as they address the future compliance provision and refunds.
<b>Item 9:</b>	Explain your reason(s) for submitting your offer in the "Explanation of	Circumstances." You may attach additional sheets if necessary.
<b>Item 10:</b>	Explain where you will get the funds to pay the amount you are offering.	
<b>Item 11:</b>	All persons submitting the offer must sign and date Form 656. Include titles of authorized corporate officers, executors, trustees, Powers of Attorney, etc. where applicable.	<b>Note: Staple in the upper left corner the four (4) pages of Form 656 before you send it to us.</b>

**Where to File**

IF YOU RESIDE IN

the states of Alaska, Alabama, Arizona, California, Colorado, Hawaii, Idaho, Kentucky, Louisiana, Mississippi, Montana, Nevada, New Mexico, Oregon, Tennessee, Texas, Utah, Washington, Wisconsin or Wyoming,

AND

You are a wage earner or a self-employed individual without employees,

THEN MAIL

Form 656 and attachments to:  
 Memphis Internal Revenue Service  
 Center COIC Unit  
**PO Box 30803, AMC**  
 Memphis, TN 38130-0803

AND

You are **OTHER** than wage earner or a self-employed individual without employees,

THEN MAIL

Form 656 and attachments to:  
 Memphis Internal Revenue Service  
 Center COIC Unit  
**PO Box 30804, AMC**  
 Memphis, TN 38130-0804

IF YOU RESIDE IN

Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, South Dakota, Vermont, Virginia, West Virginia or have a foreign address,

AND

You are a wage earner or a self-employed individual without employees,

THEN MAIL

Form 656 and attachments to:  
 Brookhaven Internal Revenue Service  
 Center COIC Unit  
**PO Box 9007**  
 Holtsville, NY 11742-9007

AND

You are **OTHER** than wage earner or a self-employed individual without employees,

THEN MAIL

Form 656 and attachments to:  
 Brookhaven Internal Revenue Service  
 Center COIC Unit  
**PO Box 9008**  
 Holtsville, NY 11742-9008