

Offer in Compromise - Periodic Payment Voucher

If you filed an offer in compromise (offer) and the offered amount is to be paid within 6 to 24 months (Periodic Payment Offer) 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payments during the investigation of the offer until you receive a decision letter (accepted, rejected, returned, or withdrawn).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." Enclose, but do not staple or attach, your payment with this voucher. 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 payment up until the point of acceptance of your offer.

Note: You may also make your payment(s) electronically if you enroll in the [Electronic Federal Tax Payment System \(EFTPS\)](#). You can find EFTPS at <https://www.irs.gov/payments> under "Other Ways You Can Pay". Once you are enrolled, you may select "Offer in Compromise - Subsequent Periodic Payment" as a payment option. If you select a payment option other than "Subsequent Periodic Payment" it may delay processing of your offer.

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)	Offer in Compromise Number
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<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 5px;">Amount of Your Payment</td> </tr> <tr> <td style="padding: 5px;"><i>(Dollars)</i></td> </tr> <tr> <td style="padding: 5px;">\$ _____</td> </tr> <tr> <td style="padding: 5px;">Note: Round up to the nearest whole dollar.</td> </tr> </table>	Amount of Your Payment	<i>(Dollars)</i>	\$ _____	Note: Round up to the nearest whole dollar.	<p>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 _____.</p> <p>If you do not designate a preference, we will apply any money you send to the government's best interest.</p>
Amount of Your Payment					
<i>(Dollars)</i>					
\$ _____					
Note: Round up to the nearest whole dollar.					

If you reside in:

AZ, CA, CO, HI, ID, KY, MS, NM, NV, OK, OR, TN, TX, UT, WA

AK, AL, AR, CT, DC, DE, FL, GA, IA, IL, IN, KS, LA, MA, MD, ME, MI, MN, MO, MT, NC, ND, NE, NH, NJ, NY, OH, PA, PR, RI, SC, SD, VA, VT, WI, WV, WY, or a foreign address

Mail your voucher and payment to:

Memphis IRS Center COIC Unit
AMC-Stop 880, P.O. Box 30834
Memphis, TN 38130-0834
1-844-398-5025

Brookhaven IRS Center COIC Unit
P.O. Box 9011
Holtsville, NY 11742
1-844-805-4980