MIKE DEWINE
★ OHIO ATTORNEY GENERAL ★

Collections Enforcement
Office 614-466-8360
Fax 614-752-9070

150 East Gay Street, 21st Floor
Columbus, Ohio 43215
www.OhioAttorneyGeneral.gov

PLEASE NOTE, FAILURE TO COMPLETE THIS DOCUMENT AND THE OFFER-IN-COMPROMISE QUESTIONNAIRE SHALL RESULT IN THE IMMEDIATE REJECTION OF YOUR OFFER-IN-COMPROMISE

★ **IF YOU NEED ADDITIONAL SPACE TO ANSWER ANY QUESTION, PLEASE ATTACH AND SIGN AN ADDITIONAL SHEET LABELED "ATTACHMENT" WITH CORRESPONDING ITEM NUMBER(S). PLEASE NOTE "N/A" IF THE INQUIRY IS NOT APPLICABLE TO YOUR LIABILITIES.**

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OFFER IN COMPROMISE- QUESTIONNAIRE

Before you submit your Offer-in-Compromise Application, please answer the following questions. Except where a third option is available, failure to answer any of the questions in the affirmative shall subject the Application to immediate rejection.

1) Have you reported and paid all liabilities to the State of Ohio for the past year? ☐ Yes ☐ No

2) Have you filed all previous reports/returns with the State of Ohio? ☐ Yes ☐ No

3) Have you made any attempt to pay your liabilities previously? (for economic hardship) ☐ Yes ☐ No

4) Are you currently in bankruptcy or appealing a tax assessment? (must answer no) ☐ Yes ☐ No

5) Have you fully completed *and signed Item 11* in the Offer-in-Compromise Application? ☐ Yes ☐ No

6) Have you provided copies of your last two years' state and federal returns with all schedules and attachments (W2s, 1099s, etc…) or notarized statement explaining why they were not filed? ☐ Yes ☐ No

7) Have you provided a copy of your credit report obtained within the past year? ☐ Yes ☐ No
One credit report per year is available free of charge at www.annualcreditreport.com

8) Have you provided last two month's pay stubs or other evidence of income AND/OR a copy of an official statement of social security or any other government benefits received? ☐ Yes ☐ No

9) Did you file an Offer-in-Compromise with the IRS? If so, did you provide copies of any correspondence sent to or received from the IRS in relation to the Offer-in-Compromise, including but not limited to completed Forms 656 and 433, and notification of acceptance/rejection from the IRS? ☐ Yes ☐ No ☐ _____ No IRS OIC filed

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10) Have you ever filed bankruptcy? If so, did you provide copies of your bankruptcy petition/schedules as well as your discharge or dismissal order?

☐ Yes ☐ No ☐ _____ No bankruptcy filed

11) Have you listed and explained all of your monthly income and expenses?

☐ Yes ☐ No

12) Have you completely listed and described all of your assets?

☐ Yes ☐ No

13) Have you completely listed all of your liabilities?

☐ Yes ☐ No

13) Do you own a home? If so, did you provide an estimated value and mortgage balance?

☐ Yes ☐ No ☐ _____ Do not own home

14) If you own a business is it still in operation? Please note certain liabilities are not subject to compromise if business is still in operation.

☐ Yes ☐ No ☐ _____ Do not own business

15) If you own or ever owned a business have you disclosed any and all corporate assets and tax identification numbers?

☐ Yes ☐ No ☐ _____ Never owned business

16) If you owned a business that is no longer operating did you disclose exactly when it ceased operating and what happened to any and all corporate assets?

☐ Yes ☐ No ☐ _____ Never owned business

17) Are you alleging any medical condition(s) as the basis for a hardship? If so, did you include correspondence signed by a medical doctor describing a specific diagnosis?

☐ Yes ☐ No ☐ _____ Not alleging medical condition

18) If you are represented, did you provide your representative's name, address, phone number and email address and sign Item 9?

☐ Yes ☐ No ☐ _____ Not represented

Offer in Compromise

Item 1 – Applicant's Name and Home Address

Name

Spouse's Name

Street Address

City County State Zip Code

( )

Telephone Number

Date of Birth Spouse's Date of Birth

Social Security Number

Social Security Number of Spouse and/or Additional Responsible Party

Business Information

On Trust Tax liabilities (Sales, Withholding) you must also provide Responsible Party names, contact information, and social security numbers.

Name of Business

Street Address

City State Zip Code

( )

Telephone Number

Federal Tax ID/ Employer Identification Number

Name and Title of Corporate Officer(s)

Item 2- To: Attorney General

Applicant(s) submit this offer to compromise the liabilities plus any interest, penalties, forfeitures and any additional amounts required by law (tax liability) for the debt type and period marked below:
(Please mark an "X" in the box for the correct description and fill in the correct debt period(s), adding additional periods if needed). ★

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☐ **Individual Income Tax**
Year(s).

_____

_____

☐ **School District Tax**

Year(s)._____

☐ **Employer's Withholding Tax**

Employer Withholding
No._____

Period(s)._____

☐ **Bureau of Worker's Compensation Tax**

Type(s)_____

Risk No._____

Period(s)_____

☐ **Ohio Department of Job and Family Services Tax**

Type(s)_____

Employer Identification
No._____

Period(s)_____

☐ **Sales Tax**

Vendor's License No._____

Period(s)._____

☐ **Corporate Franchise Tax**

Account No._____

Year(s) ._____

☐ **Other Department of Taxation Tax(es)**
(Motor Fuel, Commercial Activity Tax, etc…)

Type(s)_____

Tax Identification
No._____

Period(s)_____

☐ **All other liabilities due to the State of Ohio.** ★
Specify types, periods/years, and amounts owed.

_____

_____

_____

_____

☐ **Liquor License**

Permit No._____

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REVISED 01/11/11

If any of the above liabilities are liabilities incurred during the ownership or operation of a business, please indicate whether or not your business is still in operation.

_____

If you have indicated that your business is no longer in operation, please state your last day of business.

_____

If you have indicated that your business is no longer in operation, please explain how the business assets were disposed (foreclosure, bankruptcy, etc…) and attach the appropriate supporting documentation. ★

_____

Documentation must be submitted to support your responses in items 3-6. Statements not fully justifying why you are limited to paying the offered amount will be rejected.

Item 3

Applicant(s) submit this offer for the reason(s) checked below:

☐ **Economic Hardship** – "I have insufficient assets and income to pay the full amount and requiring full payment would cause severe economic hardship."

☐ **Doubt as to Liability** – "I do not believe I owe this amount and did not receive service of assessment."

Item 4

Applicant(s) offer to pay $_____.

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Item 5

Please explain in detail why you are submitting this offer at this time and why you believe your offer should be accepted. Please explain each reason you have marked in item 3 independently. Be sure to cite to and attach any and all supporting documentation. ★

_____

_____

_____

_____

_____

Item 6

Please explain where you will obtain the funds to make the offer listed in item 4. ★

_____

Item 7

Please attach documentation of current income and all assets as stated below. Further, if you have submitted an Offer in Compromise to the Internal Revenue Service, attach a completed copy of each and every document submitted to or received from the Internal Revenue Service in relation to your Federal Offer in Compromise including, but not limited to, Forms 656, 433-A, and/ or 433-B, and any correspondence from the Internal Revenue Service regarding whether or not your offer was accepted. ★

(a) If you and/or your spouse are a wage earner or are self-employed, please provide the following information for you and/or your spouse, if applicable:

- ❑ Copies of your past two years Federal tax returns with all W2's, 1099's, schedules and attachments.

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- ❑ Copies of your past two years State tax returns with all W2's, 1099's, schedules and attachments.
- ❑ A recent credit report dated within the past year. One credit report per year is available free of charge at www.annualcreditreport.com .
- ❑ Copies of each applicant's last two month's pay stubs or proof of income.
- ❑ Copies of each applicant's last two month's bank statements (not transaction history).
- ❑ If applicable, a copy of an official statement of social security or other government benefits received by each applicant.
- ❑ If applicable, copies of each applicant's bankruptcy discharge documents.
- ❑ List of all monthly income and monthly living expenses with copies of all bills listed including lease agreements, mortgage statements, utility bills, etc.
- ❑ List of each applicant's assets with copies of all investment statements including IRA's, 401k's, investments, etc.

(b) If you are/were a business, please provide the following documentation, in addition to the information required in Item 7(a), if applicable:

- ❑ Copies of the business's past two years Federal tax returns with all W2's, 1099's, schedules and attachments.
- ❑ Copies of the business's past two years State tax returns with all W2's, 1099's, schedules and attachments.
- ❑ The firm's most recent set of financials, including a balance sheet, cash flow and income statement.
- ❑ Information regarding any past bankruptcy filings.
- ❑ A list of all accounts/notes receivable.
- ❑ List of all monthly income and monthly business expenses with copies of all bills listed including lease agreements, mortgage statements, utility bills, etc.

FAILURE TO PROVIDE ANY DOCUMENTATION REQUESTED IN ITEM 7, IF APPLICABLE, WILL LEAD TO THE REJECTION OF YOUR OFFER.

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Item 8

Collection Information Questionnaire-

FAILURE TO COMPLETE THIS QUESTIONNAIRE WILL RESULT IN YOUR APPLICATION'S REJECTION.

(a) Residency- Are you currently an Ohio Resident (not applicable to businesses____Yes____No.
If Yes, attach past two years Ohio Tax Returns.
If No, attach past two years state returns from your state and list in the space provided below the years in which you resided in Ohio. If your current state of residence does not require personal income tax returns, please note in space below.

Years of residence in Ohio:_____

Does your current state of residence charge personal income tax:_____

(b) Bank Accounts- List all personal or business checking and savings accounts, or funds on deposit, held, or controlled by either the business, individual or individual's spouse. ★
Attach copies of the last two month's statements labeled as "Item 8(b)".

Name on Account	Financial Institution	Account Type	Balance
8(b)1_____	_____	_____	$_____
8(b)2_____	_____	_____	$_____
8(b)3_____	_____	_____	$_____
8(b)4_____	_____	_____	$_____

(c) Life Insurance- Do either you or your spouse have life insurance with a cash value (term life insurance has no cash value).
____Yes ____No

If yes list and attach current statement labeled "Item 8(c)".

Provider/Insurer	Current Cash Value
8(c)1_____	$_____
8(c)2_____	$_____

(d) Investments/ Assets- List all investments, include IRAs, 401(k)s, Mutual Funds, Individual Stocks, Bonds, Certificates of Deposit, Savings Accounts. ★
Attach recent statements for all investments listed. Label these statements "Item 8(d)".

Name of Company/ Type	Current Value
8(d)1_____	$_____

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8(d)2_____ $_____

8(d)3_____ $_____

8(d)4_____ $_____

(e) Real Estate- list all real estate owned.★
Attach current mortgage statement from lenders labeled "Item 8(e)".

Property Address	Purchase Price	Current Value	Loan Balance
8(e)1_____	$_____	$_____	_____
_____			
_____			
8(e)2_____	$_____	$_____	$_____
_____			

8(e)3 If applicant(s) do not own their own residence, please state the name and address of the property owner.

_____

If applicable, attach a copy of applicant(s) current lease agreement labeled "Item 8(e)3"

(f) Vehicles- List all automobiles, boats, motorcycles, trucks, tractors and other similar owned with VIN numbers. ★
Attach current statements from all lenders labeled as "Item 8(f)".

Vehicle Year , Make & Model	Purchase Price	Value	Loan Amount
8(f)1_____	$_____	$_____	$_____
8(f)2_____	$_____	$_____	$_____
8(f)3_____	$_____	$_____	$_____
8(f)4_____	$_____	$_____	$_____

(g) Personal Assets- List All Personal Assets Below. Furniture/ Personal Effects includes the total market value of your household effects such as furniture, clothing and appliances. Other personal assets includes such items as jewelry, guns, artwork and collections. ★

Description	Value	Loan Balance
8(g)1 Furniture/ Personal Effects	$_____	$_____
Other		
8(g)2_____	$_____	$_____

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REVISED 01/11/11

8(g)3_____	$_____	$_____
8(g)4_____	$_____	$_____

(h) Available Credit- List all lines or sources of credit including credit cards. ★

Name of Credit Institution	Credit Limit	Amount Owed
8(h)1_____	$_____	$_____
8(h)2_____	$_____	$_____
8(h)3_____	$_____	$_____
8(h)4_____	$_____	$_____

Item 8(i)- Is Applicable To BUSINESSES ONLY

(i) Tangible Business Assets- Attach current loan statements, if any, labeled as "Item 8(i)".

Type of Asset	Current Value	Loan Balance
8(i)1 Tools Used in Business	$_____	$_____
8(i)2 Machinery	$_____	$_____
8(i)3 Equipment	$_____	$_____
8(i)4 Stock	$_____	$_____
8(i)5 Accounts Receivable	$_____	$_____
Other ★		
8(i)4_____	$_____	$_____
8(i)5_____	$_____	$_____

Item 9

If you are represented by counsel (i.e., an attorney), please provide the following information:

_____

Name of Counsel

_____

Address

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REVISED 01/11/11

City, State, Zip Code

Telephone Number/ Email Address of Counsel

I/We authorize (Name of Counsel) _____ to represent me during the resolution of this offer.

Signature of Applicant Date

Item 10

By submitting this offer, I/we understand and agree to the following conditions:

(a) I/We have submitted returns for any tax period that is the subject of this offer

(b) I/We are not currently in bankruptcy or appealing any tax assessments.

(c) 1/We voluntarily submit all payments made on this offer.

(d) The State of Ohio shall have the sole discretion to apply any payments made under the terms of this offer in accordance with its best interests.

(e) If the State of Ohio rejects the offer or I/we withdraw the offer, all payments made during the pendency of the offer will be applied to the liability in question.

(f) The State of Ohio retains its right to continue collections during the investigation and consideration of the offer.

(g) I/We understand that I/we remain responsible for the full amount of tax liability unless and until the State of Ohio accepts the offer in writing and I/we have met all terms and conditions of the offer.

(h) I/We will comply with all requirements of the State of Ohio relating to the filing and payment of any liability for at least five (5) years. Failure to comply will result in reinstatement of all liability that is the subject of this offer, plus accrued interest.

(i) If I/we file for bankruptcy before the terms and conditions of this offer are completed, the State of Ohio maintains the right to file a claim for the full balance of any liabilities owed in the bankruptcy proceedings.

(j) Upon payment in accordance with the terms and conditions of an accepted offer, the State of Ohio will issue any/ all lien releases in connection with the liabilities dealt with in the offer. However, the recording of the lien releases at the county level along with any filing fees associated therewith shall be the sole responsibility of the applicant(s).

(k) I/We agree that I/we are responsible for identifying all debt I/we owe to the State of Ohio and addressing each liability in this application. The State of Ohio does not have a duty to search for or consider any liability that is not specifically addressed in this application. If I/we fail to address a specific liability owed to the State

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of Ohio, the State of Ohio may, at its sole discretion, treat the unaddressed liability as completely unaffected by the filing of the Offer in Compromise and the acceptance of any offer.

(l) I/We understand that the State of Ohio may contact third parties in order to fully investigate this offer and authorize the State of Ohio to make such contacts.

(m) Upon acceptance of the offer, I/we understand that payment, in the form of certified check or money order, must be made within 60 days of acceptance of the offer unless the Ohio Attorney General's office agrees to a different payment arrangement.

Item 11

Under penalties of perjury and fraud, I declare that I have examined this offer, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that all decisions by the State of Ohio with respect to this application are final and there exists no right of appeal from any such decision.

_____ _____

Signature of Applicant Date

_____ _____

Signature of Applicant Date

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