





























# DAVE YOST

OHIO ATTORNEY GENERAL

Collections Enforcement  
Office 614-466-8360  
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[www.OhioAttorneyGeneral.gov](http://www.OhioAttorneyGeneral.gov)

## Item 10: Conditions

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

- (a) I have submitted returns for any tax period that is the subject of this offer.
- (b) I am not currently in bankruptcy or appealing any tax assessments.
- (c) I 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 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 understand that I 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 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 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.
- (k) I agree that I am responsible for identifying all debt I 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 fail to address a specific liability owed to the State 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. Failure to disclose any obligation may result in the rejection of the offer or, if previously accepted, reinstatement of the full amount owed plus accrued interest and collection costs, less any payments made.
- (l) I 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) I understand that this is an attempt to collect a debt any and information obtained will be used for that purpose in the event that this offer is withdrawn, rejected, out of compliance, or otherwise invalid.
- (n) 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.



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**\*\*\*Please note that if your Innocent Spouse claim fails and you did not request a claim of Economic Hardship at the same time, you are required to wait a minimum of one year and make payments toward your debt balance before reapplying to the Offer-In-Compromise program. Would you also like to have economic hardship considered at this time?**

YES  NO



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## Item 11: Signature

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.

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Name of Applicant (please print)

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Signature of Applicant

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Date