



MIKE DEWINE

★ OHIO ATTORNEY GENERAL ★

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SAMPLE DOCUMENT ONLY

OFFER-IN-COMPROMISE AGREEMENT

This Offer-In-Compromise-Agreement (the "OIC Agreement") is entered into this _____ day of _____, 20__ by and between _____ (the "Taxpayer") and the State of Ohio, Office of the Attorney General ("AGO") and the State of Ohio, Department of Taxation ("Taxation") (collectively, the "State").

WHEREAS, Taxation issued Assessments _____, for unpaid taxes;

WHEREAS, the outstanding amount due with respect to the above-referenced assessments, including payments and interest through December 4, 2014 is \$_____ (the "Tax Liabilities").

WHEREAS, to the best of Taxpayer's knowledge, Taxpayer has no other outstanding obligation to any state agency;

WHEREAS, Taxpayer agrees to pay \$_____ as an Offer-in-Compromise with respect to the above Tax Liability in full and complete settlement of the Tax Liabilities (the "Offer");

WHEREAS, pursuant to Ohio Revised Code §131.02, Taxation, acting together with the AGO, may compromise a claim if such compromise is in the best interests of the State; and

WHEREAS, the State has determined, based upon the Offer and supporting documentation, that acceptance of \$_____ as full and complete settlement of the Tax Liabilities is in the best interests of the State.

THEREFORE, in consideration of the mutual promises and covenants set forth herein, Taxpayer and the State agree to the following:

1. The Taxpayer acknowledges and agrees to each of the statements set forth in the preamble clauses above.
2. Taxpayer shall pay the State the total sum of \$_____ (the "Compromise Sum"), in full and complete settlement of the Tax Liabilities on or before January 15, 2015. Payment shall be in the form of certified checks or money orders payable to Ohio Treasurer of State. **The payment itself should indicate clearly that the monies are for an OIC Account and should display one of the above referenced account numbers.**
3. Taxpayer hereby acknowledges that this agreement does not affect the State's rights to file liens and offset tax refunds to be applied to the total amount of the Tax Liability. Upon receipt of the Compromise Sum in full, the State shall send any and all lien releases related to the Tax Liabilities to the Taxpayer. The Taxpayer shall notify the State in writing where lien releases are to be sent. The State is not responsible for any filing fees charged at the County level for filing any lien releases. Further, the State agrees to reverse any offsets of any State



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or Federal tax refunds that relate to the Tax Liability received by the AGO after the Compromise Sum is received in full.

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4. Taxpayer shall comply with all statutes, regulations and provisions of the State of Ohio, and all agencies thereof, with respect to filing and payment of any liability. Failure to comply with any such statutes, regulations or provisions within five (5) years of the date of this OIC Agreement shall result in the full reinstatement of the Tax Liabilities, plus accrued interest less payments received hereunder.
5. Taxpayer under oath or solemn affirmation represents and warrants that the information submitted by Taxpayer in conjunction with the Offer is true and correct.
6. Taxpayer acknowledges that the Compromise Sum is based upon representations made by the Taxpayer with respect to Taxpayer's financial condition and surrounding circumstances. Taxpayer agrees that should such representations prove to be materially and intentionally false and the State so discovers within five (5) years of the date of this OIC Agreement, the Tax Liabilities shall be fully reinstated, plus any accrued interest, but less payments received.
7. This OIC Agreement pertains only to the Tax Liabilities as defined above. This OIC Agreement does not release or otherwise affect the Taxpayers' liability for any other current or future obligations to any agency of the State of Ohio, including, without limitation, the AGO and Taxation.
8. This OIC Agreement does not release any other responsible party with respect to the Liability. The State reserves the right to pursue payment of any outstanding amounts from such parties.
9. Each of the parties hereto shall do, execute, acknowledge and deliver or cause to be done, executed, acknowledged or delivered, at any time and from time to time upon request of the other parties hereto, all further acts, documents and instruments as may be required to effectuate any of the transactions contemplated by this OIC Agreement.
10. Taxpayer acknowledges that he/she has read this Agreement in its entirety and understand and agree to abide by the terms hereof.
11. Taxpayer acknowledges that he/she has voluntarily executed this Agreement and that he/she has been provided adequate opportunity to consult with legal counsel prior to execution hereof.
12. This Agreement shall be construed in accordance with the laws of the State of Ohio.



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- 13. This Agreement shall not affect the ability of the State to recapture amounts sufficient to pay these debts in full from lottery award proceeds to which Taxpayer may be entitled pursuant to Revised Code Section 3770.073.
- 14. **Waiver of Refund-** Taxpayer acknowledges that there may exist a right to a refund of the compromise sum. By signing this agreement, Taxpayer hereby waives his/her right to claim a refund.
- 15. This OIC Agreement supersedes all prior negotiations, contracts, agreements, arrangements, and understandings between Taxpayers and the State with respect to the Tax Liabilities.
- 16. This OIC Agreement may be executed by the parties hereto in counterparts, each of which when so executed and delivered shall be an original, but all counterparts together shall constitute on and the same instrument.
- 17. Taxpayer hereby agrees to infinitely extend Ohio Revised Code Section 131.02 (F) (3)'s limitations for any and all Ohio tax related debt.

In witness whereof, the parties have executed this OIC Agreement as of the date and year first written above.

Taxpayer Date

Ohio Department of Taxation Date
Tax Commissioner

Ohio Attorney General Date
Assistant Section Chief
Collections Enforcement