



MIKE DEWINE

★ OHIO ATTORNEY GENERAL ★

Collections Enforcement
Office 614-466-8360
OIC Unit 614-779-0105

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

PLEASE NOTE: FAILURE TO COMPLETE THIS ENTIRE DOCUMENT WILL RESULT IN THE IMMEDIATE REJECTION OF YOUR OFFER-IN-COMPROMISE.

**PLEASE MAIL THIS APPLICATION TO THE ADDRESS BELOW
SINGLE SIDED PAGES
DO NOT FAX OR EMAIL**

**ADDRESS:
OHIO ATTORNEY GENERAL
COLLECTIONS – OFFER IN COMPROMISE
150 E. GAY STREET – 21ST FLOOR
COLUMBUS, OH 43215**

★ 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 APPLICATION.

Item 1 – Applicant(s) Name and Home Address

Name

Spouse’s Name

Street Address

City

State Zip Code County

() _____
Home Telephone Number

() _____
Cellular Telephone Number

Date of Birth Spouse’s Date of Birth

Social Security Number

Spouse’s Social Security Number

Additional Space:

Business Information

On Trust Tax liabilities (Sales, Withholding) you must also provide Responsible Party names, contact information, and social security numbers. If you need more room, please include this information on a separate sheet of paper.

Name of Business

Street Address

City State Zip Code

() _____
Telephone Number

Federal Tax ID / Employer Identification Number

Name and Title of Corporate Officer/Responsible Party

Social Security Number

Name and Title of Corporate Officer/Responsible Party

Social Security Number

Additional Contact Information

★ 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 APPLICATION.

Item 2- Debt Owed

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(s) 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). ★

Individual Income Tax

Year(s):

Sales Tax

Vendor's License No(s):_____

Period(s):_____

School District Tax

Year(s):_____

Commercial Activity Tax

Account No.:_____

Year(s):_____

Employer's Withholding Tax

Employer Withholding

No.:_____

Period(s):_____

Other Department of Taxation Tax(es)

(Motor Fuel, Corporate Franchise Tax, etc...)

Type(s):_____

Tax Identification No(s):_____

Period(s):_____

Liquor License(s)

Permit No(s)._____

★ 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 APPLICATION.

Item 2- Debt Owed (continued)

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:

Bureau of Worker’s Compensation Tax

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

Type(s)_____

Risk No._____

Period(s)_____

Ohio Department of Job and Family Services Tax

Type(s)_____

Employer Identification No._____

Period(s)_____

(a) Have you filed an appeal with the Board of Tax Appeals (BTA) on any liability listed, or not listed, above? If yes, what was the BTA Case Number?

(b) Were any of the above liabilities incurred during the ownership or operation of a business?

(b.2) If yes to (b), is your business still in operation? If your business is no longer in operation, state the last day of business.

(b.3) If no to (b.2), explain how the business assets were disposed (foreclosure, bankruptcy, etc...) and attach the appropriate supporting documentation. ★

★ 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 APPLICATION.

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/or I did not receive service of the assessment(s)."
- Innocent Spouse, see Innocent Spouse Public Document**

Item 4

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

Item 5

Applicant(s) offer to pay \$_____.

Item 6

Please explain where you will obtain the funds to make the offer listed in item 5. ★

★ 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 APPLICATION.

Item 7 – Financial Documentation, Part 1

Please attach documentation of all income, assets, and applicable items listed below.

If any items cannot be provided, we require a notarized affidavit from the applicant(s) explaining why the applicant cannot produce the requested financial documentation.

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. ★

7(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. All documentation must be as current as possible.

- ❑ Copies of each applicant’s last two years’ Federal income tax returns, including all W2’s, 1099’s, schedules and attachments.
- ❑ Copies of each applicant’s last two years’ State income tax returns including all W2’s, 1099’s, schedules and attachments.
- ❑ A credit report dated within the past year for each applicant. One credit report per year is available free of charge at www.annualcreditreport.com.
- ❑ Copies of each applicant’s last three months’ pay stubs or proof of income.
- ❑ Copies of each applicant’s last three months’ complete bank statements for any and all open accounts at all banks, credit unions, and any and all other financial institutions.
- ❑ Copies of each applicant’s last three months’ complete credit card statements for any and all open credit cards.
- ❑ Copies of all insurance policies and/or most recent renewal declaration pages, including homeowners, renters, automobile, etc.
- ❑ If applicable, a copy of an official statement of social security or other government benefits received by each applicant.
- ❑ If applicable, list any bankruptcy cases filed and attach copies of each applicant’s bankruptcy discharge documents.
- ❑ Applicant(s)’s monthly budget including a list of all monthly income and a list of all monthly living expenses. (continued on page 7)

★ 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 APPLICATION.

- Provide copies of the current month's bills for all budget items listed including lease agreement(s), mortgage statement(s), utility bills, car payments, etc.
- List of each applicant's assets with copies of last three months' investment statements including IRA's, 401k's, stocks, bonds, etc.
- List of any other debt that is currently in collections, i.e. medical bills, credit cards, pay day loans, utilities, etc.
 - Documentation, if applicable, showing payment on the above debts.
- List, and provide documentation of, any collection proceedings that have been filed against the applicant(s), including, but not limited to wage or bank garnishments.
- List all civil/criminal cases, including court and case number, in which any applicant is a party.
- List any professional licenses from any and all state or federal agencies for each application.
 - Please specify if any of these licenses are impaired because of the applicant(s)' debt or for any other reason.

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

★ 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 APPLICATION.

7(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' past two years' Federal tax returns including all W2's, 1099's, schedules and attachments.
- ❑ Copies of the business's past two years' State tax returns including all W2's, 1099's, schedules, worksheets and attachments.
- ❑ The firm's most recent set of financials, including a balance sheet, cash flow and income statement.
- ❑ Copies of the business' last three months' complete bank statements for any and all open accounts at all banks, credit unions, and any and all other financial institutions.
- ❑ Copies of the last three months' itemized credit card statements for any and all business credit cards.
- ❑ Copies of all insurance policies or most recent renewal declaration pages, including general liability, business owners' policy, etc.
- ❑ 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.
- ❑ List of any other debt that is currently in collections, i.e. credit cards, utilities, etc.
 - Documentation, if applicable, showing payment on the above debts.
- ❑ Documentation, if applicable, of any bank attachment that has been executed against any applicant.
- ❑ List any professional licenses from any and all state agencies for each application.
 - Please specify if any of these licenses are in jeopardy because of the applicant(s)' debt or for any other reason.

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

★ 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 APPLICATION.

Item 8 – Financial Documentation, Part 2. Provide documentation for all applicable areas.

8(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: _____
 If you do not reside in Ohio, does your current state of residence levy a personal income tax? _____Yes _____No

8(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)”.

<u>Name on Account</u>	<u>Financial Institution</u>	<u>Account Type</u>	<u>Balance</u>
8(b)1 _____	_____	_____	\$ _____
8(b)2 _____	_____	_____	\$ _____
8(b)3 _____	_____	_____	\$ _____
8(b)4 _____	_____	_____	\$ _____

8(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)”. ★

<u>Provider/Insurer</u>	<u>Current Cash Value</u>
8(c)1 _____	\$ _____
8(c)2 _____	\$ _____

8(d) Investments/ Assets- Do you or your spouse have any investments or assets including, but not limited to, IRAs, 401(k)s, Mutual Funds, Individual Stocks, Bonds, Certificates of Deposit, Savings Accounts. ★
 ___Yes ___No If yes, list items below and attach current statement for each labeled “Item 8(d)”. ★

<u>Name of Company/ Type</u>	<u>Current Value</u>
8(d)1 _____	\$ _____
8(d)2 _____	\$ _____
8(d)3 _____	\$ _____
8(d)4 _____	\$ _____

★ 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 APPLICATION.

8(e) Real Estate- Do you or your spouse or business own or have any legal interest in any real estate?
___Yes ___No If yes, list any and all real estate owned. Attach a current mortgage statement(s) for each,
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"

8(f) Vehicles- Do you or your spouse own any vehicles, including but not limited to, automobiles, boats, motorcycles,
trucks, tractors, trailers, campers, motor homes, ATVs, jet skis, and other similar vehicles? If yes, please list
descriptions of all with VIN numbers, if applicable. Attach current statements from all lenders labeled as "Item 8(f)".★

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

8(g) Personal Assets- Do you or your spouse have personal assets, including but not limited to furniture, electronics,
clothing, appliances, jewelry, guns, artwork, and collections?
___Yes ___No If yes, list all personal assets below, including the total market value. ★

Description	Value	Loan Balance
8(g)1 _____	\$ _____	\$ _____
8(g)2 _____	\$ _____	\$ _____
8(g)3 _____	\$ _____	\$ _____
8(g)4 _____	\$ _____	\$ _____

★ 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 APPLICATION.

8(h) Available Credit- Do you or your spouse have any available lines of credit?
___Yes ___No If yes, list all lines or sources of credit including credit cards. ★

<u>Name of Credit Institution</u>	<u>Credit Limit</u>	<u>Amount Owed</u>
9(h)1 _____	\$ _____	\$ _____
9(h)2 _____	\$ _____	\$ _____
9(h)3 _____	\$ _____	\$ _____
9(h)4 _____	\$ _____	\$ _____

Item 8(i)- Is Applicable To BUSINESSES ONLY

8(i) Tangible Business Assets- Please list any and all business assets, including but not limited to the items listed below. Attach current loan statements, if any, labeled as "Item 8(i)".

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

★ 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 APPLICATION.

Item 9

If you are represented by a third party (i.e. attorney, CPA) please provide the following information AND COMPLETE FORM TBOR-1 (form follows page 16).

Name and Title of Representative

Address

City, State, Zip Code

Telephone Number of Representative

Email Address of Representative*

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

Signature of Applicant

Date

*Please note, email is not our official method of contact. All decisions will be sent via standard U.S. mail.

★ 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 APPLICATION.

Item 10 - Collection Information Questionnaire**FAILURE TO COMPLETE THIS QUESTIONNAIRE WILL RESULT IN YOUR APPLICATION'S REJECTION.**

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?
 - Yes – If yes, you may not apply until the bankruptcy or appeal is complete.
 - No
- 5) Have you fully completed and signed Item 12 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 a 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?
One credit report per year is available free of charge at www.annualcreditreport.com
 - Yes
 - No
- 8) Have all applicants provided the last three months' 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) Have all applicants provided last three months' bank statements for all open accounts at all banks, credit unions, and/or other financial institutions?
 - Yes
 - No
- 10) Have all applicants provided last three months' credit statements for all open credit cards, or a notarized statement of why none are being provided?
 - Yes
 - No

★ **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 APPLICATION.**

11) Have all applicants provided copies of all insurance policies or most recent declarations pages, including homeowners, renters, automobile, business owners, etc., or a notarized statement saying why you do not carry insurance?

- Yes
- No

12) Has any applicant filed 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 Offer-in-Compromise filed with the IRS.

13) Have any applicants 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

14) Have all applicants listed and explained all of your monthly income and expenses?

- Yes
- No

15) Have all applicants completely listed and described all of your assets, including copies of last three months' investment statements for IRA's, 401k's, stocks, bonds, etc.?

- Yes
- No

16) Have all applicants completely listed all liabilities and included documentation on other debt that is currently in collections, i.e. medical bills, credit cards, pay day loans, utilities, etc.? If yes, have you included documentation showing payment on these debts?

- Yes
- No

17) Have you provided documentation on any wage garnishments, bank attachments, or other collection actions taken against any applicant?

- Yes
- No
- No other collection actions

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

- Yes
- No
- Do not own home

19) If any applicants own a business is it still in operation? Please note certain liabilities are not subject to compromise if the liable business is still in operation.

- Yes
- No
- Do not own business

★ 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 APPLICATION.

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

- Yes
- No
- Never owned business

21) If any applicants 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

22) Is any applicant 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

23) If any applicants are represented, did you provide your representative(s') name, address, phone number and email address and sign Item 10?

- Yes
 - No
 - Not represented
-

★ 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 APPLICATION.

Item 11**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) I/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 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) I/We 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.

★ **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 APPLICATION.**

Item 12

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.

No electronic signatures.

Signature of Applicant

Date

Signature of Applicant

Date

★ 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 APPLICATION.



Department of Taxation

P.O. Box 1090
Columbus, OH 43216-1090

TBOR 1
Rev. 12/13

Declaration of Tax Representative

Taxpayer's name _____

Business name _____

Address _____

City _____ State _____ ZIP code _____

FEIN or Social Security number _____

(Only use Social Security number if requesting individual income tax representative or if business does not have a FEIN.)

Representative Information

Representative's name and firm _____

Address _____

City _____ State _____ ZIP code _____

Telephone number _____ Fax number _____

E-mail address _____

Authorized Signature

The taxpayer identified above authorizes the representative identified above to represent the taxpayer before the Department of Taxation. This authorization includes the authority to view and receive copies of returns, reports or other documents filed by the taxpayer or prepared by the Department of Taxation concerning the business, property or transactions of the taxpayer, request alternative methods of taxation, present evidence or legal arguments to any employee of the Department of Taxation, raise objections to audit findings or assessments, file petitions or applications and waive statutes of limitation. This authorization does not authorize the tax representative to sign any form or declaration where the Ohio Revised Code specifically requires that the form or declaration be signed by the taxpayer. **The taxpayer understands that the acts of the authorized representative may increase or decrease the taxpayer's tax liabilities and legal rights. The taxpayer must indicate all restrictions, if any, to this authorization in the space below.**

I certify, under penalties of perjury, that I am the taxpayer or that I am a corporate officer, LLC member, general partner, guardian, tax manager or similar employee authorized to act on tax matters, executor, receiver, administrator or trustee on behalf of the taxpayer and that I have the authority to execute this form on behalf of the taxpayer. **If this form is not properly completed, this Declaration of Tax Representative will not be processed.**

Signature _____ Date _____

Name (print) _____ Title _____

Telephone number _____ Fax number _____

Restrictions to this Declaration

The following restrictions are placed on this *Declaration of Tax Representative*:

Expiration Date

This declaration is valid until _____. If no expiration date is given, this declaration will expire one year after the date that it is signed.

E-mail: TBOR1@tax.state.oh.us

Fax: (206) 888-4377

*Mail: P.O. Box 1090, Columbus, OH 43216-1090

(Use the same method to revoke declaration.)

*Most secure method