



**RICHARD CORDRAY**  
OHIO ATTORNEY GENERAL

**OFFER-IN-COMPROMISE  
APPLICATION INSTRUCTION SHEET**

In order for an Offer-in-Compromise to be considered by the State of Ohio, an applicant must complete and submit an Offer-in-Compromise Application. The application must be completed in its entirety. If a question does not apply, please state "none" or "not applicable". Failure to fully and completely answer all questions may result in the rejection of your application. If your application is rejected, it will be returned to you with a letter of explanation.

In responding to question 8, full financial disclosure is required. You must list all sources of income of both you and your spouse even if your spouse is not liable for the obligations that you seek to compromise. You also must list the estimated fair market value of any assets as well as the remaining balance of any mortgages or liens against the property. Failure to fully and completely disclose any financial information may result in rejection of the offer or, if the offer was accepted based on such information, reinstatement of the full amount owed plus accrued interest.

An applicant must provide copies of all documentation listed in the Offer-in-Compromise Checklist, including but not limited to, signed copies of all federal and state tax returns, including all schedules and attachments (W2s, 1099s, etc...) for the past two (2) years; and a credit report requested within the last year. If an applicant has filed an application for Offer-in-Compromise with the Internal Revenue Service within the past five (5) years, the applicant also must provide the Attorney General with a copy 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 Internal Revenue Service. It is the burden of the applicant to prove each basis for the request for relief. If the applicant believes a specific issue should be considered, such as an ongoing medical condition or pending legal proceeding, documentary evidence in support of that issue, such as medical records and/or pleadings, must be submitted along with the application- even if the specific document is not one referenced on the Offer-in-Compromise Checklist.

All applications must be signed and dated by the applicant. The Attorney General will not consider an application unless signed and dated by the applicant as designated. Any unsigned application will be returned to the applicant.

The signed application should be submitted to the Attorney General's Offer-in-Compromise Unit 150 E. Gay St., 21st Fl., Columbus, Ohio 43215.

**Please review the Offer in Compromise Checklist to make sure you have fully completed your application. Incomplete applications will be returned.**