



DAVE YOST

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

OFFER-IN-COMPROMISE (OIC) APPLICATION FOR ECONOMIC HARDSHIP

This application must be completed in full to avoid having your application rejected.

Mail the signed and completed application, with all supporting documents to:

The Offer-in-Compromise Unit
Collections Enforcement Section
Ohio Attorney General
150 East Gay Street, 21st Floor
Columbus, OH 43215

❖ Remember to provide a notarized affidavit for any documents that are missing.

Have a question? Call: (614) 779-0105. We are here to help.



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Item 1 A: Applicant(s) Name & Home Address

Applicant's Full Name

Mailing Address

City, State, Zip Code, County

Is physical address different from mailing address?

YES NO

How do you prefer to be contacted? Please check box:

Cellular Number: _____

Home Number: _____

Work Number: _____

E-Mail Address: _____ * for non-confidential purposes

*Please note, official communications will be mailed to the home/ mailing address provided or to the applicant's designated representative when applicable.

Applicant's Date of Birth

Applicant's Social Security Number



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Item 1 B: Tell Us About Your Spouse

Co-Applicant? YES NO

Former spouse? YES NO

Date married: _____

Date divorced: _____

Date of death (if applicable): _____

Spouse's Name

Spouse's Date of Birth

Spouse's Social Security Number

Spouse's Mailing Address (if different from applicant):

City, State, Zip Code, County

Is physical address different from mailing address?

YES NO



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Item 1 C: Debt Requested to Be Compromised

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:

INDIVIDUAL INCOME TAX

SCHOOL DISTRICT TAX

EMPLOYER'S WITHHOLDING TAX

SALES TAX

COMMERCIAL ACTIVITY TAX

OTHER DEPARTMENT OF TAXATION TAX(ES)
(i.e. Motor Fuel, Corporate Franchise, Estate, etc.)



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BUREAU OF WORKERS' COMPENSATION (BWC)

DEPARTMENT OF JOB AND FAMILY SERVICES (ODJFS)

LIQUOR LICENSE(S)

All other liabilities due to the State of Ohio



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Item 2: Business Information

2(a): Is this application for a business?

YES NO

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Item 3: Third Party Representation

Are you represented by a third party (i.e. attorney, CPA)?

YES NO

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Item 4: Reason for Applicant(s) Offer

Please explain why you believe your offer should be accepted.



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Documentation must be submitted to support your responses in items 5-7. Statements that do not support why you are limited to paying the offered amount will be rejected.

Item 5: Applicant(s) Offer to Pay

Offer for Tax debt:	Offer for BWC debt:	Offer for ODJFS debt:	Offer for other debt:	Total offer:
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Item 6: Explanation of Funds

Please explain where you will obtain the funds to make the offer(s) listed in Item 5.

Item 7: Miscellaneous

7(a): Has the applicant(s) filed an appeal with the Board of Tax Appeals (BTA) on any debt listed, or not listed, above?

YES NO

7(b): Does the applicant(s) and/or business have any professional licenses from any state or federal agencies?

YES NO



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7(c): Is the applicant or co-applicant subject to garnishment of wages and/or bank account or other collection action?

YES NO

7(d): Is the applicant(s) and/or business a party to any prior or pending civil or criminal cases (excluding minor traffic violations)?

YES NO

Item 8: Financial Documentation – Individual and Business

8(a): Did the applicant(s) and/or business submit an Offer in Compromise to the Internal Revenue Service (IRS)?

YES NO



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Item 9: Sources of Income

9(a): Applicant has the following sources of income:

- Salary/Wage
- Contract Work
- Social Security Income
- VA/Military Disability Percentage of Disability: _____
- Other disability benefit Source: _____
- Pension
- Dividend income
- Military Pay (active or reserved) Branch of Service: _____
- Military Retirement
- Unemployment Compensation
- Spousal Support
- Child Support
- Other _____

Total Monthly income for applicant \$ _____

Co-Applicant has the following sources of income:

- Salary/Wage
- Contract Work
- Social Security Income
- VA/Military Disability Percentage of Disability: _____
- Other disability benefit Source: _____
- Pension
- Dividend income
- Military Pay (active or reserved) Branch of Service: _____
- Military Retirement
- Unemployment Compensation
- Spousal Support
- Child Support
- Other _____

Total Monthly income for co-applicant \$ _____

Total Monthly household income \$ _____

Total Monthly household expenses \$ _____

9(b): For any source of income listed, **provide** copies of the last **three** months of pay stubs, official statements, award letters, and/or statements of benefits for the applicant and if applicable the applicant's spouse.

(for example, if you are submitting this application in May, we need proof of income for February, March, and April).



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9(c): Does anyone other than the applicant's spouse help pay for living expenses?

YES NO

9(d): Has the applicant(s) received any inheritance within the last five years?

YES NO

9(e): Is the applicant(s) the beneficiary of a trust?

YES NO

9(f): Is the applicant(s) a current resident of Ohio?

YES NO



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9(g): List all bank accounts of the applicant(s), applicant’s spouse, and/or business:

	Account Type	Institution	Account Number (Name on Account)	Current Balance
<input type="checkbox"/>	Checking			
<input type="checkbox"/>	Saving			
<input type="checkbox"/>	Funds on deposit			
<input type="checkbox"/>	PayPal			
<input type="checkbox"/>	Peer to peer payment accounts (i.e., Venmo, Apple Pay, etc.)			
<input type="checkbox"/>	Cryptocurrency Account	Exchange Name:	Public key:	
<input type="checkbox"/>	Other			

9(h): Does the applicant(s), applicant’s spouse, and/or business have any available lines of credit or credit cards?

YES NO

9(i): Has the applicant(s) and/or business ever filed bankruptcy?

YES NO



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9(j): Does the applicant(s), applicant's spouse, and/or business own or have any legal interest in any real estate?

YES NO

9(k): Does the applicant(s) lease or rent any properties?

YES NO

9(l): Within the last five years, did the applicant(s) or business transfer or sell real estate or other item of value for less than the appraisal value, including a sale or transfer to a spouse?

YES NO



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9(m): Does the applicant(s), applicant’s spouse and/or business own any vehicles?

Vehicle Type	Applicant	Applicant’s Spouse	Business
Automobiles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Boats	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Motorcycles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trucks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tractors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trailers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Campers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Motor homes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Recreational vehicles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ATVs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jet skis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other similar vehicles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

9(m.1): For any item checked above, **list** the vehicles below and if there is a loan amount, **provide** a current loan statement.

<u>Vehicle Year, Make, Model</u>	<u>Purchase Price</u>	<u>Current Value</u>	<u>Loan Balance</u>
1: _____	\$ _____	\$ _____	\$ _____
2: _____	\$ _____	\$ _____	\$ _____
3: _____	\$ _____	\$ _____	\$ _____

9(n): Does the applicant(s), applicant’s spouse, and/or business have personal assets? Please check all that apply.

Asset/Account Type	Current Value	Applicant	Applicant’s Spouse	Business
Furniture		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electronics		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Clothing		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Appliances		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jewelry		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Guns		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Artwork		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Collections		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Whole Life Insurance with Cash Value		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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9(o): Does the applicant(s), applicant's spouse, and/or business have financial investments?

YES NO

9(p): Is there any other information that you would like to have considered when reviewing your application? (Medical hardship, student loans, and any other circumstances that affect your ability to pay).

YES NO



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If the applicant(s) does not have required documentation, a notarized affidavit must be provided explaining why the information cannot be produced.

All documentation must be as current as possible.

Item 10: Financial Documentation – Business Only

10(a): Any and all outstanding business returns must be **filed** with the Ohio Department of Taxation.

***If the business is still in operation and the applicant(s) owes sales tax, withholding tax, CAT or corporate franchise tax, the Ohio Department of Tax will not consider an application on the basis of economic hardship.**

10(b): Are you a self-employed, Schedule C filer?

YES NO

10(c): Does the business have any assets, including but not limited to tools, machinery, equipment, stock, accounts receivable?

YES NO



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Document Checklist:

Based on the answers within your application, the items checked below are required to be provided with your signed application. All documentation must be as current as possible. If you are unable to provide the required documentation, provide a notarized affidavit explaining why you are unable to do so. *Should you have any questions regarding required documentation, please contact the Offer-In-Compromise team at (614) 779-0105 for assistance.*

Supporting Documentation Check List for Economic Hardship	
<input type="checkbox"/>	ITEM 2(a.5.c) Provide documentation about the status of the assets of the business (i.e. sale, transfer, other).
<input type="checkbox"/>	ITEM 2(a.6.a.1) Provide the list of additional corporate officers/responsible parties with their contact information.
<input type="checkbox"/>	ITEM 3 Third-Party Representation: Provide a complete form TBOR-1 for any third-party representation on this matter. Form is available at https://www.OhioAttorneyGeneral.gov web site.
<input type="checkbox"/>	ITEM 8(a.2) Provide all letters and documents to and from the IRS in relation to the Federal Offer in Compromise (IRS Form 8379 and letters/notices of determination from the IRS).
<input type="checkbox"/>	ITEM 9(b) Provide copies of the last three months of pay stubs, official statements, award letters, and/or statements of benefits for the applicant and if applicable the applicant's spouse.
<input type="checkbox"/>	ITEM 9(c.2) Provide a notarized affidavit from the person paying the applicant(s)' living expenses detailing the arrangements.
<input type="checkbox"/>	ITEM 9(d.1) Provide documentation of inheritance.
<input type="checkbox"/>	ITEM 9(e.1) Provide documentation of trust(s).
<input type="checkbox"/>	ITEM 9(g.1) Provide copies of the applicant's, applicant's spouse's, and/or business' last three months' complete bank/account statements for any and all open accounts at all banks, credit unions, online payment systems, and any and all other financial institutions.
<input type="checkbox"/>	ITEM 9(h.1) Provide copies of the applicant's, applicant's spouse's, and/or business' last three months complete credit card or account statements for any and all open lines of credit at all banks, credit unions, along with any and all other financial institutions.
<input type="checkbox"/>	ITEM 9(i.1) Provide a copy of the applicant(s)' bankruptcy discharge documents.
<input type="checkbox"/>	ITEM 9(j.1) Provide a current mortgage statement(s) for each piece of real estate in which there is a legal interest.
<input type="checkbox"/>	ITEM 9(k.1) Provide a current lease agreement for the applicant(s)' residence and/or business location and list the name and address of the residence or business property owner(s).
<input type="checkbox"/>	ITEM 9(l.1) Provide documentation of the transfer that includes the date and amount of the transaction, the property or parcel address if applicable, the person(s) the real estate or item was transferred to and the applicant(s)' relation to this person(s).
<input type="checkbox"/>	ITEM 9(m.1) Provide current vehicle loan statements.
<input type="checkbox"/>	ITEM 9(o.1) Provide current statements of financial investments.
<input type="checkbox"/>	ITEM 9(p.1) Provide supporting documentation for other information that you would like to have considered when reviewing your application.
<input type="checkbox"/>	Provide copies of each applicant's and/or business' last two years' Federal income tax returns including all W-2s, 1099s, schedules and attachments.
<input type="checkbox"/>	Provide copies of each applicant's and/or business' last two years' State income tax returns including all W-2s, 1099s, schedules and attachments. This includes states other than Ohio, when applicable.

★ IF YOU NEED ADDITIONAL SPACE TO ANSWER ANY QUESTION, PLEASE ATTACH AND SIGN AN ADDITIONAL SHEET LABELED "ATTACHMENT" WITH THE CORRESPONDING ITEM NUMBER(S).



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<input type="checkbox"/> Provide copies of all insurance policies and/or most recent renewal declaration pages, including but not limited to, homeowners, renters, automobile, general liability, business owners, umbrella or excess liability, etc.
<input type="checkbox"/> Provide the applicant(s)' monthly budget including a list of all monthly income and a list of all monthly living expenses for the household, including, but not limited to, utility bills, cable and internet, attorney or third-party representation fees, medical expenses, child care, food, car payments, insurance, gas, and entertainment.
<input type="checkbox"/> Provide the business' monthly budget including a list of all monthly income and a list of business expenses including, but not limited to, utilities, lease agreements, and other operating expenses.
<input type="checkbox"/> Provide copies of the applicant(s)' and/or business' current month's bills for all budget items. Include quarterly, annual, and other current bills when applicable.
<input type="checkbox"/> Provide a credit report dated within the past year for each applicant and/or business. This credit report must be from Experian, TransUnion, Equifax, or AnnualCreditReport.com. One credit report per year is available free of charge at annualcreditreport.com .
<input type="checkbox"/> Provide a notarized affidavit explaining why any missing documentation cannot be produced.
<input type="checkbox"/> ITEM 10(b.1) If you are a self-employed, Schedule C filer, provide copies of the business' most recent set of financials, including a balance sheet, cash flow and income statement.
<input type="checkbox"/> ITEM 10(b.2) If you are a self-employed, Schedule C filer, provide a list of all accounts receivable.
<input type="checkbox"/> ITEM 10(c.1.) Provide any and all loan statements for business assets listed.



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Item 11: Conditions

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 currently appealing any tax assessments.
- (c) 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.
- (d) 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.
- (e) The State of Ohio retains its right to continue collections during the investigation and consideration of the offer.
- (f) 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.
- (g) 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.
- (h) 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.
- (i) 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).
- (j) 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. 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.
- (k) 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.
- (l) 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.
- (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.



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Item 12: 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.

Name of Applicant (please print)

Signature of Applicant

Date

Name of Co-Applicant (please print)

Signature of Co-Applicant

Date