



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 DOUBT AS TO LIABILITY**

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 (if applicable)

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 main 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



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

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: Grounds for Doubt as to Liability

Please check all that apply and **provide** any documentation that you believe supports your request.

3(a): Applicant(s) does not believe he or she owes this debt because:

1. I was not the responsible party/officer and had no ownership in the business at the time of the assessment.

2. I did not have responsibility for the financial affairs of the business including filling out tax returns for the periods of time covered by the assessments, or signing checks.



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3. I am not responsible for this debt based on other information.

3(b): Was the business sold:

YES NO



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Item 4: Third Party Representation

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

YES NO

Item 5: 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 6-8. Statements that do not support why you are limited to paying the offered amount will be rejected.

Item 6: Applicant(s) Offer to Pay

Total offer:

\$ _____

Item 7: Explanation of Funds

Please explain where you will obtain the funds to make the offer(s) listed in Item 6.

Item 8: Miscellaneous

8(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

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

YES NO



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

YES NO

8(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 9: Financial Documentation – Individual and Business

9(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 10: Sources of Income

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

YES NO

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

	Account Type	Institution	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			

10(c): Has the applicant(s) and/or business ever filed bankruptcy?

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 Doubt as to Liability
<input type="checkbox"/> ITEM 3 Provide documentation to support your doubt as to liability claims. This may include tax returns, purchase agreements, separation agreements, or other contracts.
<input type="checkbox"/> ITEM 4 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 9(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 10(c.1) Provide a copy of the applicant(s)' bankruptcy discharge documents.
<input checked="" type="checkbox"/> Provide a notarized affidavit explaining why any missing documentation cannot be produced.



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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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*****Please note that if your Doubt as to Liability 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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