



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
INNOCENT SPOUSE**

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: Applicant(s) Name & Home Address

Include all spousal information, even if that spouse is not liable for the debt the applicant wishes to compromise.

Applicant's Full Name

Spouse's Full Name

Mailing Address

City, State, Zip Code, County

Is physical address different from mailing address?

YES NO

Cellular Number: _____

Home 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

Spouse's Date of Birth

Applicant's Social Security Number

Spouse's Social Security Number



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Item 2: Third Party Representation

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

YES NO

Item 3: 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 check the box for the correct description and fill in the correct debt period(s), adding additional periods if needed.)

INDIVIDUAL INCOME TAX

SCHOOL DISTRICT TAX



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Documentation must be submitted to support your responses in items 4-6. Statements not fully justifying why you are limited to paying the offered amount will be rejected.

Item 4: Reason for Applicant(s) Offer

4(a): Please explain in detail why you are submitting this offer at this time and why you believe your offer should be accepted. Each reason needs to be addressed separately, providing a written explanation and supporting documentation with references to what is contained in the document to support your reasoning.

4(b): Please explain in detail why you should not be held liable for this debt.

Item 5: Applicant(s) Offer to Pay

\$ _____

Item 6: Explanation of Funds

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



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Item 7: Miscellaneous

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

YES NO

7(b): Is the applicant a party to any prior or pending civil or criminal cases (excluding minor traffic violations)?

YES NO

7(c): Has the applicant(s) ever filed bankruptcy?

YES NO

Item 8: Financial Documentation - Individual

8(a): Did the applicant(s) 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) and/or applicant’s spouse:

	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			

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

YES NO



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

YES NO

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

YES NO

9(k): Within the last five years, did the applicant(s) 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(l): Does the applicant(s) and/or applicant's spouse own any vehicles?

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

9(m): Does the applicant(s) and/or applicant's spouse have personal assets? Please check all that apply.

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

★ 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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9(n): Does the applicant(s) and/or applicant's spouse have financial investments?

YES NO

9(o): 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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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.*

Innocent Spouse
<input type="checkbox"/> ITEM 2 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 7(b.1): Provide all prior and pending civil and criminal cases, including county, case number and type of case, in which any applicant is a party (Including, but not limited to: divorce decree, separation agreement, custody agreement, spousal support orders and distribution of property orders and child support orders)
<input type="checkbox"/> ITEM 7(c.1) Provide a copy of the applicant(s)' bankruptcy discharge documents.
<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 checked="" 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 checked="" 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.
<input checked="" type="checkbox"/> Provide a notarized affidavit explaining why any missing documentation cannot be produced.



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Item 10: Conditions

By submitting this offer, I/we understand and agree to the following conditions:

- (a) I have submitted returns for any tax period that is the subject of this offer.
- (b) I am not currently in bankruptcy or appealing any tax assessments.
- (c) I 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 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 understand that I 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 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 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.
- (k) I agree that I am responsible for identifying all debt I 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 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.
- (l) I 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 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.



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*****Please note that if your Innocent Spouse 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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Item 11: 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