Form FS-OIC Booklet

Offer in Compromise

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Indiana Department of Revenue contact information
If you have questions regarding qualifications for an offer in compromise, please call the Taxpayer Advocate Office at (317) 232-4692. You can get forms and publications by visiting your local DOR office, or at dor.in.gov/contact-us/taxpayer-advocate-office/.

Taxpayer Resources
DOR's Taxpayer Advocate Office (TAO) assists taxpayers and protects taxpayer rights. TAO helps taxpayers whose problems with DOR are causing financial difficulties, who've tried but haven't been able to resolve their problems with DOR or believe a DOR system or procedure isn't working as it should. All TAO services are free. You may contact us at (317) 232-4692.

If you have questions regarding qualifications for an offer in compromise, you may call (317) 232-4692. To get forms and publications visit DOR's website at dor.in.gov/contact-us/taxpayer-advocate-office/.

Your Rights as a Taxpayer
Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with DOR. Explore your rights and our obligations to protect them. For more information on your rights as a taxpayer, go to dor.in.gov/legal-resources/tax-library/your-rights-and-responsibilities-as-an-indiana-taxpayer-the-taxpayer-bill-of-rights/.

Disclaimer: This guide is intended to provide an overview only. Indiana tax statutes, regulations, Indiana Department of Revenue rulings, or court decisions supersede information provided in this fact sheet.

Guide to the Offer in Compromise Program

What is an Offer in Compromise?

- An Offer in Compromise (OIC) is an agreement between you, the customer, and DOR that settles a tax liability for payment of less than the full amount owed. This program is handled by TAO only.
- DOR will most often accept an OIC when it is unlikely that the tax liability can be collected in full, and the amount offered reasonably reflects collection potential.
- To be considered, you must make an appropriate offer based on what DOR considers your true ability to pay.
- Acceptance of an adequate offer will also result in creating a fresh start for the customer, with the expectation all future filings and payments being made when due.
- The success of the OIC program relies on a customer to make reasonable compromise proposals consistent with their ability to pay, and DOR's TAO to make prompt and reasonable decisions.
- The ultimate goal is a compromise that suits the best interest of both the customer and DOR.
- Customers are expected to provide required documentation to verify their ability to pay.
- Submitting an application does not ensure that DOR will accept your offer. It begins a process of evaluation and verification by TAO, taking into consideration any special circumstances that might affect your ability to pay.
- This booklet will lead you through a series of steps to help you calculate an appropriate offer based on your assets, income, expenses and future earning potential.

What is the Statutory Basis for an Offer in Compromise?

- The statutory authority is in Indiana Code 6-8.1-3-17 (a):
  "Before an original tax appeal is filed with the tax court under IC 33-26, the Commissioner may settle any tax liability dispute if a substantial doubt exists as to:

  (1) The constitutionality of the tax under the Constitution of the State of Indiana;
  (2) The right to impose the tax;
  (3) The correct amount of tax due;
  (4) The collectability of the tax; or
  (5) Whether the taxpayer is a resident or nonresident of Indiana.

What is Unique About an OIC?

- The OIC conclusively settles final tax liabilities or can be used to settle an appeal.
- Neither you or the Commissioner may reopen the OIC, unless it is determined there is falsification or concealment of assets by you or mutual mistake of a material fact or if, in the opinion of the Commissioner, justice requires it.
- The OIC is distinct and separate from an appeal of a proposed tax assessment or denial of a claim for refund of taxes.
- The decision to reject an offer in compromise is not subject to review.

- The Commissioner may adopt rules regarding the procedures to be followed for the submission and consideration of offers in compromise.

What are the Types of OIC?

- There are three types of OIC. It is important to pick the type of offer that best matches your situation.
  Note: When the customer agrees with the liability, the type of OIC is then determined on the potential ability to pay the liability in full. If the customer cannot pay the liability in full, then he or she should submit a **Doubt as to Collectability Offer**. However, if potential exists to pay their liability in full, but the collection of the liability would create an economic hardship, then they should submit an **Economic Hardship Offer**.

  1. **Doubt as to Collectability**
     - This type of OIC means that doubt exists the taxpayer could ever pay the full amount of tax liability owed. TAO will consider this type of OIC when the customer is unable to pay the taxes in full either by liquidating assets or through an installment agreement that would accomplish repayment within a reasonable timeframe. When applying for this type of OIC, the customer must also complete and submit one of the following forms:
       - Collection Information Statement for Businesses, Form CIS-B
       - Collection Information Statement for Wage Earners and Self-Employed Individuals, Form CIS-I
  2. **Doubt as to Liability**
     - This type of OIC means a legitimate doubt exists the customer owes part or all of the assessed tax liability. When applying for this type of OIC, the customer must also include a computation of the claimed corrected tax due, an explanation of how the taxpayer arrived at the amount, and any verifying documentation.
     - If you have a legitimate doubt that you owe part or all of the tax debt, complete and submit Form TAO-PRP, Request for Assistance.
     - Any doubt you owe part or all of the tax debt must be resolved before sending in an offer based on your ability to pay.
     - Form TAO-PRP is not included as part of this package. To request Form TAO-PRP, visit www.in.gov/dor/contact-us/taxpayer-advocate-office/ or call (317) 232-4692.
  3. **Economic Hardship**
     - This type of OIC means the customer does not have any doubt the assessed amount is correct, and there is potential to collect the full amount of the tax owed.
     - This is different from the Doubt as to Collectability OIC because an exceptional circumstance exists that would create an economic hardship if the customer had to repay the total amount owed.
     - To be eligible for an OIC on this basis, a taxpayer must demonstrate that collection of the tax would create an economic hardship.
     - When applying for this type of OIC, the customer must also complete one of the following forms:

- Collection Information Statement for Businesses, Form CIS-B
- Collection Information Statement for Wage Earners and Self-Employed Individuals, Form CIS-I

- The customer must also submit:
  - A written narrative explaining the customer's special circumstances and why paying the tax liability in full would create an economic hardship; and
  - Documentation that supports a claim of economic hardship if the taxes were collected in full.

What are Some of the Things an OIC Can Do For You?

- Settle all or any portion of a final tax liability, plus interest and penalties, for less than the current outstanding amount.
- Allow acceptance of a lump sum payment to satisfy your liabilities for less than your current outstanding balance.
- Satisfy the liability for less than your current balance with a short-term payment plan.

What are Some of the Things an OIC Cannot Do For You?

- Cancel or discharge your outstanding liabilities with no payment.
- Put your tax obligation on hold indefinitely.
- Intervene when a legal action has been filed, such as a wage garnishment, bank account levy, collection suit, or court-ordered appearance.

Are There Limitations on an OIC Request?

The short answer is "yes." An OIC request:

- Is not an appeal;
- Does not extend the time to file an appeal to DOR or to the Indiana courts; and
- It does not result in you being considered in "good standing" for purposes of renewing a professional license.

Am I Eligible?

- There are several basic requirements to qualify for an OIC. Please review the following statements. To meet the basic requirements, you must be able to answer "true" to each of the following statements for DOR to consider your offer request:
  - The tax liability is final or the proposed agreement is made to settle an appeal in progress.
  - You have filed all required returns.
    - Note: If you did not file a return for a prior period because you believed you were not legally required to file, you must submit a detailed explanation of circumstances with the offer.
  - You will file and pay all required returns when due while the offer is pending and in the future.
  - You are not currently the subject of open bankruptcy proceeding.
  - All estimated payments (if required) for the current year have been paid to date.
  - You have not been granted an OIC within the past five years.

- If you answered “false” to any of these statements, you are not eligible to submit an offer. Once you meet all the above conditions, you may submit an offer.

Do I Need to Have Someone Represent Me in the Process?

- DOR does not require you to have representation. The OIC Program is available to all customers, with or without representation, who meet the eligibility requirements.
- DOR representatives are available to assist with forms and information needed when submitting an OIC Agreement.

What is a “Collection Information Statement,” and When Do I Need to Complete it?

- A Collection Information Statement is one of two forms that gathers information related to your assets, expenses and the calculation of the minimum offer amount.
- If you are requesting either a Doubt as to Collectability or Economic Hardship offer, you must also complete Form CIS-I, Collection Information Statement for Wage Earners and Self-Employed or Form CIS-B, Collection Information Statement for Businesses.
- The Collection Information Statement must be signed with appropriate identification numbers and all sections completed.
    - **Note:** Items that do not apply to you should be noted with “N/A.”
- If your basis for your offer is Doubt as to Liability, the Collection Information Statement is not needed. Instead you must include a computation of the claimed corrected tax due, an explanation of how you arrived at the amount and any verifying documentation submitted with Form TAO-PRP.

What Happens When My Spouse and I Owe Joint and Separate Tax Debts?

- If you and your spouse have joint tax debt(s) and you and/or your spouse are also responsible for separate tax debt(s), you will each need to send in a separate Form FS-OIC. You will complete one Form FS-OIC for yourself listing all your joint and any separate tax debts and your spouse will complete one Form FS-OIC listing all of his or her joint tax debt(s) plus any separate tax debt(s), for a total of two Form FS-OIC.
- If you and your spouse or ex-spouse have a joint tax debt and your spouse or ex-spouse does not want to be part of the offer, you on your own may submit Form FS-OIC to compromise your responsibility for the joint tax debt.

How Do I File an OIC If I Owe Individual and Business Tax Debt?

- If you have individual and business tax debt that you wish to compromise, you will need to send in two Form FS-OICs. Complete one Form FS-OIC for your individual tax debts and one Form FS-OIC for your business tax debts.
    - **Note**: A business is defined as a corporation, partnership or any business that is operated as other than a sole-proprietorship. An individual's share of a partnership debt will not be compromised. The partnership must submit its own offer based on the partnership's and partners' ability to pay.

How are Trust Fund Taxes Treated in an OIC?

- If your business owes trust fund taxes, responsible individuals may be held liable for the trust fund portion of the tax.

- Trust fund taxes are the money withheld from an employee's wages, such as income tax, retail sales tax, food and beverage, county innkeepers, etc.

How Do I Know How Much to Offer?

- Generally, an amount offered will be considered reasonable when it equals or exceeds the minimum offer amount calculated on the Collection Information Statements forms (Section 8 on CIS-I or Section 5 on CIS-B).
- The minimum offer amount is defined as the net equity of your assets, plus the amount DOR projects could be collected based on your future income.
- An offer amount must exceed zero.
- Your offer will be rejected if DOR's financial analysis indicates you can pay a greater amount than offered or you can pay in full, either immediately or through an installment agreement.
- Generally, DOR will not accept an offer if you can pay your tax debt in full or through an installment agreement and/or equity in assets.
- **Note**: Adjustments or exclusions, such as allowance of $1,000 to a bank balance or $3,450 against the value of a car, are only applied after it is determined that you cannot pay your tax debt in full.

What is a "Minimum Offer Amount"?

- A "Minimum Offer Amount" is the amount you propose to pay in settlement of your balance due to DOR.
- The Minimum Offer Amount is less than the full amount owed and is generally based on your ability to pay, with consideration to your assets and expenses.
- The amount of time you propose to repay the offered amount also has an impact on the Minimum Offer Amount. The shorter amount of time you propose to repay your offered amount, the lower the offered amount can be.
- Your Minimum Offer Amount is calculated on Forms CIS-I (Section 8) or CIS-B (Section 5) and included in the Form FS-OIC Offer in Compromise Agreement.

Does Offering the Minimum Offer Amount Guarantee Acceptance of My Offer?

- No. DOR will use your financial statements to assist in performing an audit of your financial condition as a part of the review process.

Will Offers for Less Than the Minimum Offer Amount be Considered?

- Possibly. It depends on your specific circumstances. When requesting an OIC, the most important thing to do is to provide truthful and complete information to DOR's TAO. It is also important to respond to any follow-up questions in a timely manner.
- DOR is committed to work with any customer who presents a reasonable OIC that is factually supported.

What is Taken into Consideration When My Offer is Analyzed?

DOR's TAO takes into consideration the following information when analyzing an offer:

- Total Assets.

- Total monthly income.
- Total monthly expenses.
- Overall percentage of income that is paid to expenses.
- Overall percentage of income that remains after paying expenses.
- The number of household members.
- The average age of customer(s) that owe the tax debt.
- If any household member has medical conditions.
- If there is a current garnishment order in effect.
- If somebody that does not owe the tax is paying the debt.
- If the customer(s) owing the tax has Social Security income only.
- If the customer(s) owing the tax debt has Social Security Disability income only.
- If the customer(s) owing the tax debt is at or below the federal poverty level.
- The amount of fees and/or damages outstanding on the state tax debt.
- The age of the tax debt.
- If the OIC will be paid in full by one payment within 30 – 60 days.
- The tax type(s) that is owed.
- The reason for the tax bill(s) owed.

May I Apply for an OIC if I Have No Funds to Offer?

- No. DOR will not accept a zero-dollar offer.
- The Form FS-OIC, CIS-B and CIS-I must demonstrate that you have the ability to either pay in full or satisfy the OIC through an agreeable monthly payment plan. Otherwise, your case may be transferred to the Claim for Hardship program.
- Your offer must represent the most we can expect to collect over a reasonable period of time.

Does DOR Have to Accept My Offer?

- No. The law provides a taxpayer the opportunity to submit an OIC to DOR's TAO, but in no way requires the offer to be accepted.
- The offer will be declined in any instance where TAO determines that acceptance is not in the best interest of the state.

What are Some Reasons My Offer Might be Rejected?

- DOR expects an offer to be based on factual information recorded in the documents.
- Here are examples of reasons why your offered amount might be rejected or returned:
    1. **Excess Expenses** - TAO uses national collection financial standards produced by the IRS to determine maximum allowable amounts for claimed expenses. Expenses that exceed these standards will be adjusted to the maximum allowed.
    2. **Unnecessary Expenses** - TAO reviews all expenses to determine if they are "necessary," using the following conditions:
        - Necessary living expenses include, but are not limited to:
            - Rent or mortgage payments
            - Heat or air conditioning

        - Transportation necessary for work or required travel
        - Medical expenses
        - Reasonable food expenses
        - Utilities (electric, telephone)
    - Living expenses DOR considers **unnecessary** include, but are not limited to:
        - Private school tuition or college expenses
        - Charitable contributions or voluntary retirement contributions
        - Payments on credit cards
        - Payments for cable or similar bills
        - Vehicle expenses for multiple cars not necessary to meet work transportation needs
        - Expenses for items such as boats, recreational vehicles, etc.
        - Significant dining out expenses

- **Insufficient Documentation** - You must prove most items on the financial statement.
- Your offer will be declined if you do not provide sufficient documentation to support income, expenses, and other items claimed.
- **Value of Property or Other Assets** - TAO will assess the value of all property and assets you own based on information readily available to DOR.
    - Your offer may be rejected if DOR determines the value of the property or assets are greater than shown on your financial statement.
- **Omitted Items** - Your offer may be rejected if you omit income, assets or other items of significance from your financial statement.
- **Trust Taxes** - Trust Taxes, such as Sales, County Innkeeper's, and Withholding taxes, are taxes collected or withheld by a taxpayer in "trust" for the state of Indiana.
    - Your offer may be rejected if your debt is based on taxes collected from others, but not remitted to DOR as required by law.
- **History of Non-Compliance** - A history of regular or willful noncompliance with Indiana's state tax laws may be grounds for rejection of your offer.

What is a State Tax Lien and Will You Release it After You Accept my Offer?

- A lien is a legal claim against all your current and future property. When you don't pay your bill for taxes due, a lien is created by law and attaches to your property.
- A state tax warrant may be filed at the clerk's office of the county that DOR has on file for your address during the normal collection process prior to requesting an offer in compromise
- We will release Indiana state tax liens once a debt is considered to be paid in full. If an OIC is accepted, the paid in full amount will be the amount agreed upon.

Can I Make an Offer if My Account has Been Referred to Special Investigations Unit or I Have a Restitution Order?

- An offer cannot be accepted for processing if DOR has referred your case, or cases, involving all of the liabilities identified in the offer to the Special Investigations Unit.

- In addition, DOR cannot compromise any restitution amount ordered by a court or a tax debt that has been reduced to judgment.

How Does Bankruptcy, Open Audit or Innocent Spouse Claim affect my OIC?

- If you or your business is currently in an open bankruptcy proceeding, you are not eligible to apply for an offer. Any resolution of your outstanding tax debts generally must take place within the context of your bankruptcy proceeding.
- If you are not sure of your bankruptcy status, contact the Bankruptcy team at (317) 232-2289. Be prepared to provide your bankruptcy case number and/or Taxpayer Identification Number.
- **If you currently have any open audit or outstanding innocent spouse claim, wait for those issues to be resolved before you submit an offer.**

How do I Submit an Offer?

- Review the Form FS-OIC Instructions - Offer in Compromise Agreement.
- Complete Form FS-OIC, Offer in Compromise Agreement, and the appropriate Collection Information Statement, forms CIS-B or CIS-I.
- Provide all required documents. For information on required documents, see the question "What are the types of OIC?"
- Your offer will be returned to you if the required forms are not properly submitted.
- Your offer(s) cannot be considered without the completed and signed FS-OIC, CIS-I and CIS-B.

What Happens After I Submit My Offer?

- First, TAO will review the OIC Agreement for completeness within 15 days of receipt. If the OIC Agreement is complete, TAO will issue an acknowledgment letter advising you the agreement is being considered and begin the process of evaluating your proposed agreement.
- If the OIC Agreement is not complete or additional information is needed, TAO will promptly request the information from you. The additional requested information needs to be received by TAO within 30 days from the date of the request.
- Penalties and interest will continue to accrue during consideration of your offer.
- After you file your offer, you must continue to timely file and pay all required tax returns, estimated tax payments and state tax payments. Failure to meet your filing and payment responsibilities during consideration of your offer will result in your offer being rejected.
- If your offer is accepted, you must continue to stay current with all tax filing and payment obligations through the fifth year after your offer is accepted (including any extensions).

What do I Need to do While My Offer is Pending Review?

- You must file and pay all required returns in a timely manner.

How Long Will it Take to Get a Decision on My OIC?

- TAO strives to accept or deny an offer within 60 days of sending the acknowledgment

letter. If your account is complex or additional information is required, it may take up to 90 days.

My OIC Has Been Accepted by the IRS. Will Indiana Automatically Approve My Offer?

- No. TAO will evaluate your offer separately.

Will Collections Effort Stop After I Submit an Offer?

- Not necessarily. There are certain circumstances when TAO will suspend collection activities while we consider your offer.
- DOR may levy your assets up to the time the Taxpayer Advocate Director and TAO accepts your case and assigns the case to a DOR Taxpayer Advocate Specialist. In addition, DOR may keep any proceeds received from the levy. If your assets are levied after your offer is submitted and pending evaluation, immediately contact DOR's TAO.
- After an offer is determined to be complete and submitted for processing, we will generally not act to initiate collection of the tax liability while we consider and evaluate your offer.
- Additionally, automated collection actions, such as vendor payment, refunds, or other types of offsets, may continue.
- It is important to note, DOR will not suspend collection if we determine that you submitted an offer to delay collection or cause a delay, which will jeopardize our ability to collect the tax.

May I Apply Prior Payments to the Offered Amount?

- We cannot apply prior payments toward the offered amount.
- However, we consider prior payments and the offered amount compared to the total liability when evaluating your offer.

What are My Payment Options on the Offered Amount?

- DOR allows for two types of repayment options:
    - **Payment Option 1:** Pay the offer in full within 30-60 days.
    - **Payment Option 2:** Pay the amount in full over a period of installments within a reasonable amount of time, generally not to exceed 72 months. TAO will consider longer monthly payments on a case by case request. TAO's decision on the amount of time allowed for each payment plan is considered final.
- Generally, payments made on an offer will not be returned. You, however, may make a down-payment with your application. If your offer is accepted, your payments made during the offer process, including any money designated as a down-payment, will be applied to your offer amount.
- **Note:** There is no appeal. Total payments must equal the total offer amount. You may not pay your offer amount with an expected or current tax refund, money already paid, funds attached by any collection action or anticipated benefits from a capital or net operating loss. If you are planning to use your retirement savings from an IRA or 401k plan, you may have future tax debt as a result.

What Will Happen if my Offer is Accepted?

- TAO will send a notification letter advising you that your OIC agreement offer has been accepted. The letter will include the terms of the agreement and any additional instructions related to the payment option you selected.

What Will Happen if My Offer is Declined?

- TAO will send you a notification letter explaining to you the reason(s) why the offer was denied. You should contact TAO immediately to arrange a suitable repayment plan through a DOR-approved Installment Payment Agreement.
- If you currently have an approved installment agreement, you will not be required to make your payment plan payment after your case has been accepted and while your offer is being considered. If your offer is not accepted and you have not incurred any additional tax debt, your payment plan with DOR Payment Services will be reinstated.

Will DOR Continue to Offset Refunds?

- Yes. DOR will keep any refunds or offsets while the tax debt is open - even if there is an approved payment plan. Refunds and offsets are credited to your balance due as DOR considers them to be payments you would otherwise be required to make.
- The refund applied is not considered a payment toward the OIC.

Completing the Application Package

Step 1 – Gather Your Information

- To calculate an offer amount, you will need to gather information about your financial situation, including cash, investments, available credit, assets, income and debt.
- You will also need to gather information about your average household's gross monthly income and expenses. The entire household includes all those in addition to yourself who contribute money to pay expenses relating to the household such as, rent, utilities, insurance, groceries, etc. This is necessary for DOR to accurately evaluate your offer.
- In general, DOR will not consider expenses for tuition for private schools, college expenses, charitable contributions and other unsecured debt payments as part of the expense calculation.

Step 2 – Fill out Form CIS-I, Collection Information Statement for Wage Earners and Self-Employed Individuals

- Fill out CIS-I if you are an individual wage earner and operate or operated as a sole proprietor, or are submitting an offer on behalf of a deceased individual.
- If you are married but living separately from your spouse then you each must submit the CIS-I and FS-OIC. This will be used to calculate an appropriate offer amount based on your assets, income, expenses and future earning potential.
- You will have the opportunity to provide a written explanation of any special circumstances that affect your financial situation.

Step 3 - Fill out Form CIS-B, Collection Information Statement for Businesses

- Fill out CIS-B if the business is a Corporation, Partnership, LLC classified as a corporation, single member LLC taxed as a corporation or other multi-owner/ multi-member LLC.
  - This will be used to calculate an appropriate offer amount based on the business assets, income, expenses and future earning potential.
  - If the business has assets that are used to produce income (for example, a tow truck used in the business for towing vehicles), the business may be allowed to exclude equity in these assets.

Step 4 – Attach Required Documentation

- You will need to attach supporting documentation with Form(s) CIS-I and CIS-B. A list of the documents required will be found at the end of each form.
- Include copies of all required attachments. Do not send original documents.
- Include a complete copy of any tax return filed within 60 days prior to this offer submission.
- Attach Form POA-1, Power of Attorney, if you would like your attorney, accountant, or other party to represent you and you do not have a current form on file with DOR.
- Attach a copy of an IRS OIC submitted and/or the IRS OIC acceptance letter with a copy of all other information relating to your OIC with the IRS.
- Copy of any other information you have regarding a different type of IRS arrangements (if applicable).

Step 5 – Fill out Form FS-OIC, Offer in Compromise

- Fill out Form FS-OIC. The Form FS-OIC identifies the tax years and type of tax you would like to compromise. It also identifies your offer amount and the payment terms.
- If you choose to include an initial payment, you may include personal check, cashier's check or money order for your initial payment. Generally, initial payments will not be returned but will be applied to your tax debt.
- Make your payment payable to the Indiana Department of Revenue. All payments must be made in U.S. dollars.

Step 6 – Mail the application package

- Make a copy of your application package and keep it for your records.
- Mail the completed application package to DOR's TAO at:
  Taxpayer Advocate Office
  Indiana Department of Revenue
  PO Box 6155
  Indianapolis, IN 46206-6155
  Phone: (317) 232-4692
  Fax: (317) 232-5425
  Email: taxadvocate@dor.in.gov

Note: If you are working with a DOR employee, let him or her know you are sending or have sent an offer to compromise your tax debt(s).

Form **CIS-I**
State Form 56910
(R / 9-20)

Indiana Department of Revenue

Collection Information Statement for Wage Earners and Self-Employed Individuals

Use this form if you are

- An individual who owes tax when filing one of the following Indiana income tax returns: Form IT-40, IT-40PNR, or IT-40RNR
- An individual with a personal liability for Excise Tax
- An individual responsible for a Trust Fund Tax
- An individual who is self-employed or has self-employment income. You are considered to be self-employed if you are in business for yourself, or carry on a trade or business.
- An individual who is personally responsible for a partnership liability (only if the partnership is submitting an offer)
- An individual who operated as a disregarded single member Limited Liability Company (LLC) taxed as a sole proprietor prior to 2009
- An individual who is submitting an offer on behalf of the estate of a deceased person

Note: Include attachments if additional space is needed to respond completely to any question. This form should only be used with the Form FS-OIC, Offer in Compromise.

Section 1 Personal and Household Information

Last Name	First Name	Date of Birth *(mm/dd/yyyy)*	Social Security Number - -

Marital Status	Home Physical Address *(Street, City, State, ZIP Code)*	Do you:
☐ Unmarried ☐ Married		☐ Own your home ☐ Rent ☐ Other *(specify e.g., share rent, live with relative, etc.)*

County of Residence	Primary Phone ( ) -	Home Mailing Address *(if different from above or Post Office Box number)*
Secondary Phone ( ) -	Fax Number ( ) -	

Provide information about your spouse.

Spouse's Last Name	Spouse's First Name	Date of Birth *(mm/dd/yyyy)*	Social Security Number - -

Provide information for all other persons in the household or claimed as a dependent.

Name	Age	Relationship	Claimed as a dependent on your Indiana Individual Income Tax Return?	Contributes to household income?
			☐ Yes ☐ No	☐ Yes ☐ No
			☐ Yes ☐ No	☐ Yes ☐ No
			☐ Yes ☐ No	☐ Yes ☐ No
			☐ Yes ☐ No	☐ Yes ☐ No

Section 2 Employment Information for Wage Earners

Complete this section if you or your spouse are wage earners and receive a Form W-2. If you or your spouse have self-employment income (that is you file a Schedule C, E, F, etc.) instead of, or in addition to wage income, you must also complete Business Information in Sections 4, 5, and 6.

Your Employer's Name		Employer's Address *(street, city, state, ZIP code)*
Do you have an ownership interest in this business? ☐ Yes ☐ No	If yes, check the business interest that applies: ☐ Partner ☐ Officer ☐ Sole proprietor	
Your Occupation	How long with this employer (years) (months)	
Spouse's employers name		Employer's Address *(street, city, state, ZIP code)*
Does your spouse have an ownership interest in this business? ☐ Yes ☐ No	If yes, check the business interest that applies: ☐ Partner ☐ Officer ☐ Sole proprietor	
Spouse's Occupation	How long with this employer (years) (months)	

Section 3 Personal Asset Information

Use the most current statement for each type of account, such as checking, savings, money market and online accounts, stored value cards *(such as, a payroll card from an employer)*, investment and retirement accounts *(IRAs, Keogh, 401(k) plans, stocks, bonds, mutual funds, certificates of deposit, and virtual currency such as Bitcoin, Ripple and Litecoin)*, life insurance policies that have a cash value, and safe deposit boxes. Asset value is subject to adjustment by DOR based on individual circumstances. Enter the total amount available for each of the following *(if additional space is needed include attachments).*

Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

Cash and Investments (domestic and foreign)

☐ Cash ☐ Checking ☐ Savings ☐ Money Market Account/CD ☐ Online Account ☐ Stored Value Card ☐ Virtual Currency

Bank Name	Account Number	
		(1a) $
☐ Checking ☐ Savings ☐ Money Market Account/CD ☐ Online Account ☐ Stored Value Card		
Bank Name	Account Number	
		(1b) $
	Total of bank accounts from attachment	(1c) $
	Add lines (1a) through (1c) minus ($1,000) =	**(1) $**

Investment Account: ☐ Stocks ☐ Bonds ☐ Other

Name of Financial Institution	Account Number	
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance - $ _____ =	(2a) $
Investment Account: ☐ Stocks ☐ Bonds ☐ Other		
Name of Financial Institution	Account Number	
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance - $ _____ =	(2b) $
	Total investment accounts from attachment. [current market value X.8 minus loan balance(s)]	(2c) $
	Add lines (2a) through (2c) =	**(2) $**

Retirement Account: ☐ 401K ☐ IRA ☐ Other

Name of Financial Institution	Account Number	
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance - $ _____ =	(3a) $
Retirement Account: ☐ 401K ☐ IRA ☐ Other		
Name of Financial Institution	Account Number	
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance - $ _____ =	(3b) $
	Total of retirement accounts from attachment. [current market value X .8 minus loan balance(s)]	(3c) $
	Add lines (3a) through (3c) =	**(3) $**

Note: Your reduction from current market value may be greater than 20% due to potential tax consequences/withdrawal penalties.

Cash Value of Life Insurance Policies

Name of Insurance Company	Policy Number	
Current Cash Value $_____	Minus Loan Balance - $ _____ =	(4a) $
Total cash value of life insurance policies from attachment $_____	Minus Loan Balance - $ _____ =	(4b) $
	Add lines (4a) through (4b) =	**(4) $**

Section 3 *(Continued)* Personal Asset Information

Real Estate (Enter information about any house, condo, co-op, time share, etc. that you own or are buying)

Property Address *(Street Address, City, State, ZIP Code)*	Primary Residence ☐ Yes ☐ No Date Purchased	
County and Country	Date of Final Payment	
How title is held *(joint tenancy, etc.)*	Description of Property	
Current Market Value $ _____ X .8 = $ _____ - $ _____	Minus Loan Balance *(Mortgages, etc.)* (Total Value Real Estate) =	(5a) $
Property Address *(Street Address, City, State, ZIP Code)*	Primary Residence ☐ Yes ☐ No Date Purchased	
County and Country	Date of Final Payment	
How title is held *(joint tenancy, etc.)*	Description of Property	
Current Market Value $ _____ X .8 = $ _____ - $ _____	Minus Loan Balance *(Mortgages, etc.)* (Total Value Real Estate) =	(5b) $
Total value of property(s) from attachment [current market value X .8 minus any loan balance(s)]		(5c) $
Add lines (5a) through (5c) =		**(5) $**

Vehicles ***(Enter information about any cars, boats, motorcycles, etc. that you own or lease)***

Vehicle Make & Model		Year	Date Purchased	Mileage
☐ Lease ☐ Loan	Name of Creditor		Date of Final Payment	Monthly Lease/Loan Amount
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance *(Mortgages, etc.)* - $ _____		Total value of vehicle *(if the vehicle is leased, enter 0 as the total value)* =	(6a) $
			Subtract $3,450 from line (6a) (If line (6a) minus $3,450 is a negative number, enter "0")	(6b) $
Vehicle Make & Model		Year	Date Purchased	Mileage
☐ Lease ☐ Loan	Name of Creditor		Date of Final Payment	Monthly Lease/Loan Amount
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance *(Mortgages, etc.)* - $ _____		Total value of vehicle *(if the vehicle is leased, enter 0 as the total value)* =	(6c) $
			If you are filing a joint offer, subtract $3,450 from line (6c) (If line (6c) minus $3,450 is a negative number, enter "0") If you are not filing a joint offer, enter the amount from line (6c)	(6d) $
Total value of vehicles listed from attachment [current market value X .8 minus any loan balance(s)]				(6e) $
Total lines (6b), (6d), and (6e) =				**(6) $**

Section 3 *(Continued)* Personal Asset Information

Other valuable items *(artwork, collections, jewelry, items of value in safe deposit boxes, interest in a company or business that is not publicly traded, etc.)*

Description of asset:		
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance - $ _____ =	(7a) $
Description of asset:		
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance - $ _____ =	(7b) $

Value of remaining furniture and personal effects *(not listed above)*

Description of asset:		
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance - $ _____ =	(7c) $

Total value of valuable items listed from attachment [current market value X .8 minus any loan balance(s)]	(7d) $
Add lines (7a) through (7d) minus =	**(7) $**

Do not include amount on the lines with a letter beside the number. Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line.

Add lines (1) through (7) and enter the amount in Box A =

Box A
Available Individual Equity in Assets
$

NOTE: If you or your spouse are self-employed, Sections 4, 5, and 6 must be completed before continuing with Sections 7 and 8.

Section 4 Self-Employed Information

If you or your spouse are self-employed (e.g., files Schedule(s) C, E, F, etc.), complete this section.

Is your business a sole proprietorship? ☐ Yes ☐ No		Address of Business *(if other than personal residence)*		
Name of Business				
Business Telephone Number ( ) -	Employer Identification Number	Business Website		Trade Name or DBA
Description of Business	Total Number of Employees	Frequency of Tax Deposits	Average Gross Monthly Payroll $	
Do you or your spouse have any other business interests? Include any interest in an LLC, LLP, corporation, partnership, etc. ☐ Yes *(Percentage of ownership:)* Title: ☐ No		Business Address *(Street, City, State, ZIP Code)*		
Business Name		Business Telephone Number ( ) -	Employer Identification Number	

Type of business *(Select one)*

☐ Partnership ☐ LLC ☐ Corporation ☐ Other _____

Section 5 Business Asset Information *(for Self-Employed)*

List business assets such as bank accounts, tools, books, machinery, equipment, business vehicles and real property that is owned/leased/rented. If additional space is needed, attach a list of items. Do not include personal assets listed in Section 3.

Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

☐ Cash ☐ Checking ☐ Savings ☐ Money Market Account/CD ☐ Online Account ☐ Stored Value Card

Bank Name	Account Number	(8a) $

☐ Cash ☐ Checking ☐ Savings ☐ Money Market Account/CD ☐ Online Account ☐ Stored Value Card

Bank Name	Account Number	(8b) $
	Total bank accounts from attachment	(8c) $
	Add lines (8a) through (8c) =	**(8) $**

Section 5 *(Continued)* Business Asset Information *(for Self-Employed)*

Description of Asset

Current Market Value	Minus Loan Balance	Total Value *(if leased or used in the production of income, enter 0 as the total value)*	
$ _____ X .8 =	$ _____ -	$ _____ =	(9a) $
Description of asset:			
Current Market Value	Minus Loan Balance	Total Value *(if leased or used in the production of income, enter 0 as the total value)*	
$ _____ X .8 =	$ _____ -	$ _____ =	(9b) $
Total value of assets listed from attachment [current market value X .8 minus any loan balance(s)]			(9c) $
Add lines (9a) through (9c) =			**(9) $**
IRS allowed deduction for professional books and tools of trade –			(10) $ [4,690]
Enter the value of line (9) minus line (10). If less than zero enter zero. =			**(11) $**

Notes Receivable
Do you have notes receivable? ☐ Yes ☐ No
If yes, you may be asked to provide a list of your account(s) receivable.

Accounts Receivable
Do you have accounts receivable, including e-payment, factoring companies, and any bartering or online auction accounts? ☐ Yes ☐ No
If yes, you may be asked to provide a list of your account(s) receivable.

Do not include amounts from the lines with a letter beside the number [for example: (9c)].
Round to the nearest whole dollar.
Do not enter a negative number. If any line item is a negative, enter "0" on that line.
Add lines (8) and (11) and enter the amount in Box B =

Box B
Available Business Equity in Assets
$

Section 6 Business Income and Expense Information *(for Self-Employed)*

If you provide a current profit and loss (P&L) statement for the information below, enter the total gross monthly income on line 17 and your monthly expenses on line 29 below. Do not complete lines (12) - (16) and (18) - (28). You may use the amounts claimed for income and expenses on your most recent Schedule C; however, if the amount has changed significantly within the past year, a current P&L should be submitted to substantiate the claim.

Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

Business Income ***(You may average 6-12 months income/receipts to determine your Gross monthly income/receipts.)***	
Gross Receipts	(12) $
Gross rental income	(13) $
Interest income	(14) $
Dividends	(15) $
Other income	(16) $
Add lines (12) through (16) =	**(17) $**
Business Expenses (You may average 6-12 months expenses to determine your average expenses.)	
Materials purchased (e.g., items directly related to the production of a product or service)	(18) $
Inventory purchased (e.g., goods bought for resale)	(19) $
Gross wages and salaries	(20) $
Rent	(21) $
Supplies *(items used to conduct business and used up within one year, e.g., books, office supplies, professional equipment, etc.)*	(22) $
Utilities/telephones	(23) $
Vehicle costs *(gas, oil, repairs, maintenance)*	(24) $
Business Insurance	(25) $
Current Business Taxes *(e.g., Real estate, excise, franchise, occupational, personal property, sales and employer's portion of employment taxes)*	(26) $
Secured debts (not credit cards)	(27) $
Other business expenses (include a list)	(28) $
Add lines (18) through (28) =	**(29) $**

Round to the nearest whole dollar.
Do not enter a negative number. If any line item is a negative, enter "0" on that line.
Subtract line (29) from line (17) and enter the amount in Box C =

Box C
Net Business Income
$

Section 7 Monthly Household Income and Expense Information

Enter your household's gross monthly income. The information below is for yourself, your spouse, and anyone else who contributes to your household's income. The entire household includes spouse, non-liable spouse, significant other, children, and others who contribute to the household. This is necessary for DOR to accurately evaluate your offer.

Monthly Household Income

Note: Entire household income should also include income that is considered not taxable and may not be included on your tax return.

Round to the nearest whole dollar.

Primary taxpayer Gross Wages Social Security Pension(s) Other Income (e.g. unemployment) $ _____ + $ _____ + $ _____ + $ _____ Total primary taxpayer income =	(30) $
Spouse Gross Wages Social Security Pension(s) Other Income (e.g. unemployment) _____ + $ _____ + $ _____ + $ _____ Total Spouse income =	(31) $
Additional sources of income used to support the household, e.g., non-liable spouse, or anyone else who may contribute to the household income, etc.	(32) $
Interest and dividends	(33) $
Distributions (e.g., income from partnerships, etc.)	(34) $
Net rental income	(35) $
Net business income from Box C	(36) $
Child support received	(37) $
Alimony received	(38) $
Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line. **Add lines (30) through (38) and enter the amount in Box D =**	**Box D** Total Household Income **$**

Monthly Household Expenses

Enter your average monthly expenses.

Note: For expenses claimed in boxes (39) and (45) only, you should list the full amount of the allowable standard even if the actual amount you pay is less. You may find the allowable standards at http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Collection-Financial-Standards.

Round to the nearest whole dollar.

Food, clothing, and miscellaneous *(e.g., housekeeping supplies, personal care products , minimum payment on credit card)*. A reasonable estimate of these expenses may be used.	(39) $
Housing and utilities *(e.g., rent or mortgage payment and average monthly cost of property taxes, home insurance, maintenance, dues, fees and utilities including electricity, gas, other fuels, trash collection, water, cable television and internet, telephone, and cell phone)*.	(40) $
Vehicle loan and/or lease payment(s)	(41) $
Vehicle operating costs *(e.g., average monthly cost of maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking, tolls, etc.)*. A reasonable estimate of these expenses may be used.	(42) $
Public transportation costs *(e.g., average monthly cost of fares for mass transit such as bus, train, ferry, taxi, etc.)*. A reasonable estimate of these expenses may be used.	(43) $
Health insurance premiums	(44) $
Out-of-pocket health care costs *(e.g. average monthly cost of prescription drugs, medical services, and medical supplies like eyeglasses, hearing aids, etc.)*	(45) $
Court-ordered payments *(e.g., monthly cost of any alimony, child support, etc.)*	(46) $
Child/dependent care payments *(e.g., daycare, etc.)*	(47) $
Life insurance premiums	(48) $
Current monthly taxes *(e.g., monthly cost of federal, state, and local tax, personal property tax, etc.)*	(49) $

Section 7 Monthly Household Income and Expense Information *(Continued)*

Secured debts (e.g., any loan where you pledged an asset as collateral not previously listed, government guaranteed Student Loan)	(50) $
Enter the amount of your monthly delinquent State and/or Local Tax payment(s)	(51) $
Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line. **Add lines (39) through (51) and enter the amount in Box E =**	**Box E** Total Household Expenses $
Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line. **Subtract Box E from Box D and enter the amount in Box F =**	**Box F** Remaining Monthly Income $

Section 8 Calculate Your Minimum Offer Account

The next steps calculate your minimum offer amount. The amount of time you take to pay your offer in full will affect your minimum offer amount. Paying over a shorter period of time will result in a smaller minimum offer amount.

Note: The multipliers below (12 and 24) and the calculated offer amount do not apply if DOR determines you have the ability to pay your tax debt in full within the legal period to collect.

Round to the nearest whole dollar

If you will pay your offer in 2 or fewer payments within 2 months or less, multiply "Remaining Monthly Income" (Box F) by 12 to get "Future Remaining Income" (Box G). Do not enter a number less than $0.

Enter the total from Box F **$**	**X 12 =**	**Box G Future Remaining Income** **$**

If you will pay your offer in 3 to 72 months, multiply "Remaining Monthly Income" (Box F) by 24 to get "Future Remaining Income" (Box H). Do not enter a number less than $0.

Enter the total from Box F **$**	**X 24 =**	**Box H Future Remaining Income** **$**

Determine your minimum offer amount by adding the total available assets from Box A and Box B (if applicable) to the amount in either Box G or Box H.

Enter the amount from Box A plus Box B (if applicable) **$**	**+**	**Enter the amount from either Box G or Box H** **$**	**=**	**Offer Amount** **Your offer must be more than zero ($0). Do not leave blank. Use whole dollars only.** **$**

If you cannot pay the Offer Amount shown above due to special circumstances, explain on the Form FS-OIC, Offer in Compromise, Section 3, Reason for Offer, Explanation of Circumstances. You must offer an amount more than $0.

Section 9 Other Information

Additional information DOR needs to consider settlement of your tax debt. If you or your business are currently in a bankruptcy proceeding, you are not eligible to apply for an offer.

Are you the beneficiary of a trust, estate, or life insurance policy?

☐ Yes ☐ No

Are you currently in Bankruptcy	Have you filed bankruptcy in the past 10 years?
☐ Yes ☐ No	☐ Yes ☐ No
Discharge/Dismissal Date *(mm/dd/yyyy)*	Location Filed

Are you or have you been party to a lawsuit?

☐ Yes ☐ No

If yes, date the lawsuit was resolved: *(mm/dd/yyyy)*

Are you or have you been party to any lawsuits involving the DOR/Indiana (including any suits regarding tax matters)?

☐ Yes ☐ No

If yes and the suit included tax debt, provide the types of tax and periods involved.

In the past 10 years, have you transferred any assets for less than their full value?

☐ Yes ☐ No

If yes, provide date, value, and type of asset transferred: (mm/dd/yyyy)

In the past 3 years have you transferred any real property (land, house, etc.)?

☐ Yes ☐ No

If yes, list the type of property, value, and date of the transfer.

Have you lived outside the U.S. for 6 months or longer in the past 10 years?

☐ Yes ☐ No

Do you have any assets or own any real property outside the U.S.?

☐ Yes ☐ No

If yes, provide description, location, and value.

Do you have any funds being held in trust by a third party?

☐ Yes ☐ No	If yes, how much $	Where:

Section 10 Signatures

Under penalties of perjury, I declare that I have examined this offer, including accompanying documents, and to the best of my knowledge it is true, correct, and complete.

Signature of Taxpayer ▶	Date *(mm/dd/yyyy)*
Signature of Spouse ▶	Date *(mm/dd/yyyy)*

Remember to include all applicable attachments listed below.

- ☐ Copies of the most recent pay stub, earnings statement, etc., from each employer
- ☐ Copies of the most recent statement for each investment and retirement account
- ☐ Copies of the most recent statement, etc., from all other sources of income such as pensions, Social Security, rental income, interest and dividends (including any received from a related partnership, corporation, LLC, LLP, etc.), court order for child support, alimony, and rent subsidies
- ☐ Copies of individual bank statements for the three most recent months. If you operate a business, copies of the six most recent statements for each business bank account.
- ☐ Copies of the most recent statement from lender(s) on loans such as mortgages, second mortgages, vehicles, etc., showing monthly payments, loan payoffs, and balances
- ☐ List of Notes Receivable, if applicable
- ☐ Verification of delinquent State/Local Tax Liability, if applicable
- ☐ Documentation to support any special circumstances described in the “Explanation of Circumstances” on Form 656, if applicable
- ☐ Attach an Indiana Department of Revenue Power of Attorney, form IN-POA, Power of Attorney, if you would like your attorney, CPA, or enrolled agent to represent you and you do not have a current form on file with DOR.
- ☐ Completed and signed FS-OIC

Form **CIS-B**
State Form 56911
(R / 9-20)

Indiana Department of Revenue

Collection Information Statement for Businesses

Complete this form if your business is a

- ► Corporation
- ► Partnership
- ► Collection Information Statement for Businesses
- ► Other LLC

Note: If your business is a sole proprietorship or was a disregarded single member LLC taxed as a sole proprietor (filing Schedule C, D, E, F, etc.) prior to 2009, do not use this form. Instead, complete Form CIS-I Collection Information Statement for Wage Earners and Self-Employed Individuals. This form should only be used with the Form FS-OIC, Offer in Compromise.

Include attachments if additional space is needed to respond completely to any question.

Section 1 Business Information

Business Name	Employer Identification Number
Business Physical Address *(street, city, state, ZIP code)*	County of Business Location
	Description of Business and DBA or "Trade Name"
Primary Phone ( ) -	Secondary Phone ( ) -
Business website address	Business Mailing Address *(if different from above or Post Office Box number)*
Fax Number ( ) -	Does the business outsource its payroll processing and tax return preparation for a fee? ☐ Yes ☐ No If yes, list provider name and address in box below *(Street, City, State, ZIP Code)*
Federal Contractor	Total Number of Employees
Frequency of Tax Deposits	Average Gross Monthly Payroll

Provide information about all partners, officers, LLC members, major shareholders (foreign and domestic), etc., associated with the business. Include attachments if additional space is needed.

Last Name	First Name	Title
Percent of Ownership and Annual Salary	Social Security Number - -	Home Address *(Street, City, State, ZIP Code)*
Primary Phone ( ) -	Secondary Phone ( ) -	
Last Name	First Name	Title
Percent of Ownership and Annual Salary	Social Security Number - -	Home Address *(Street, City, State, ZIP Code)*
Primary Phone ( ) -	Secondary Phone ( ) -	
Last Name	First Name	Title
Percent of Ownership and Annual Salary	Social Security Number - -	Home Address *(Street, City, State, ZIP Code)*
Primary Phone ( ) -	Secondary Phone ( ) -	

Section 2 Business Asset Information

Gather the most current statement from banks, lenders on loans, mortgages *(including second mortgages)*, monthly payments, loan balances, and accountant's depreciation schedules, if applicable. Also, include make/model/year/mileage of vehicles and current value of business assets. To estimate the current value, you may consult resources like Kelley Blue Book *(www.kbb.com)*, NADA *(www.nada.com)*, local real estate postings of properties similar to yours, and any other websites or publications that show what the business assets would be worth if you were to sell them. Asset value is subject to adjustment by IRS. Enter the total amount available for each of the following *(if additional space is needed, please include attachments).*

Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

Cash and Investments *(domestic and foreign)*

☐ Cash ☐ Checking ☐ Savings ☐ Money Market Account/CD ☐ Online Account ☐ Stored Value Card

Bank Name	Account Number	
		(1a) $

☐ Cash ☐ Checking ☐ Savings ☐ Money Market Account/CD ☐ Online Account ☐ Stored Value Card

Bank Name	Account Number	
		(1b) $

☐ Cash ☐ Checking ☐ Savings ☐ Money Market Account/CD ☐ Online Account ☐ Stored Value Card

Bank Name	Account Number	
		(1c) $
	Total bank accounts from attachment	(1d) $
	Add lines (1a) through (1d) =	**(1) $**

Investment Account: ☐ Stocks ☐ Bonds ☐ Other

Name of Financial Institution	Account Number	
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance - $ _____ =	(2a) $

Investment Account: ☐ Stocks ☐ Bonds ☐ Other

Name of Finanacial Institution	Account Number	
Current Market Value $ _____ X .8 = $ _____	Minus Loan - $ _____ =	(2b) $
Total investment accounts from attachment. [current market value X .8 minus loan balance(s)]		(2c) $
	Add lines (2a) through (2c) =	**(2) $**

Notes Receivable

Do you have notes receivable? ☐ Yes ☐ No

If yes, attach current listing which includes name, age, and amount of note(s) receivable.

Accounts Receivable

Do you have accounts receivable, including e-payment, factoring companies, and any bartering or online auction accounts? ☐ Yes ☐ No

If yes, you may be asked to provide a list of name, age, and amount of the account(s) receivable.

Section 2 *(Continued)* Business Asset Information

If the business owns more properties, vehicles, or equipment than shown in this form, please list on a separate attachment.

Real Estate *(Buildings, Lots, Commercial Property, etc.)*

Property Address *(Street Address, City, State, ZIP Code)*	Property Description	Date Purchased	(1a) $
	Name of Creditor	Date of Final Payment	
	County and Country		
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance *(mortgages, etc.)* - $ _____	Total Value of Real Estate =	(3a) $
Property Address *(Street Address, City, State, ZIP Code)*	Property Description	Date Purchased	
	Name of Creditor	Date of Final Payment	
	County and Country		(3b) $
Total value of property(s) listed from attachment [current market value X .8 minus any loan balance(s)]			(3c) $
		Add lines (3a) through (3c) =	**(3) $**

Business Vehicles *(cars, boats, motorcycles, trailers, etc.).* If additional space is needed, list on an attachment.

Vehicle Make & Model	Year	Date Purchased	Mileage or Use Hours	
☐ Lease ☐ Loan	Monthly Lease/Loan Amount	Name of Creditor	Date of Final Payment	
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance - $ _____	Total Value of vehicle *(if the vehicle is leased, enter 0 as the total value)* =		(4a) $
Vehicle Make & Model	Year	Date Purchased	Mileage or Use Hours	
☐ Lease ☐ Loan	Monthly Lease/Loan Amount	Name of Creditor	Date of Final Payment	
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance - $ _____	Total Value of vehicle *(if the vehicle is leased, enter 0 as the total value)* =		(4b) $
Vehicle Make & Model	Year	Date Purchased	Mileage or Use Hours	
☐ Lease ☐ Loan	Monthly Lease/Loan Amount	Name of Creditor	Date of Final Payment	
Current Market Value $ _____ X .8 = $ _____	Minus Loan Balance - $ _____	Total Value of vehicle *(if the vehicle is leased, enter 0 as the total value)* =		(4c) $
Total value of vehicles listed from attachment [current market value X .8 minus any loan balance(s)]				(4d) $
			Add lines (4a) through (4d) =	**(4) $**

Section 2 *(Continued)* Business Asset Information

Other Business Equipment [If you have more than one piece of equipment, please list on a separate attachment and put the total of all equipment in box (5b)]

Type of equipment

Current Market Value	Minus Loan Balance	Total Value of equipment *(if leased or used in the production of income enter 0 as the total value)* =	
$ _____ X .8 =	$ _____ -	$ _____	(5a) $
Total value of equipment listed from attachment [current market value X .8 minus any loan balance(s)]			(5b) $
		Total value of all business equipment **Add lines (5a) and (5b) =**	**(5) $**
Do not include amount on the lines with a letter beside the number. Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0" on that line. **Add lines (1) through (5) and enter the amount in Box A =**			**Box A** Availability Equity in Assets **$**

Section 3 Business Income Information

Enter the average gross monthly income of your business. To determine your gross monthly income use the most recent 6-12 months documentation of commissions, invoices, gross receipts from sales/services, etc.; most recent 6-12 months earnings statements, etc., from every other source of income (such as rental income, interest and dividends, or subsidies); or you may use the most recent 6-12 months Profit and Loss (P&L) to provide the information of income and expenses.

Note: If you provide a current profit and loss statement for the information below, enter the total gross monthly income in Box B below. Do not complete lines (6) - (10). Entire household income should also include income that is considered as not taxable and may not be included on your tax return.

Gross receipts	(6) $
Gross rental income	(7) $
Interest income	(8) $
Dividends	(9) $
Other income (Specify on attachment)	(10) $
Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0" on that line. **Add lines (6) through (10) and enter the amount in Box B =**	**Box B** Total Business Income **$**

Section 4 Business Expense Information

Enter the average gross monthly expenses for your business using your most recent 6-12 months statements, bills, receipts, or other documents showing monthly recurring expenses.

Note: If you provide a current profit and loss statement for the information below, enter the total monthly expenses in Box C below. Do not complete lines (11) - (20).

Materials purchased *(e.g., items directly related to the production of a product or service)*	(11) $
Inventory purchased *(e.g., goods bought for resale)*	(12) $
Gross wages and salaries	(13) $
Rent	(14) $
Supplies *(items used to conduct business and used up within one year, e.g., books, office supplies, professional equipment, etc.)*	(15) $
Utilities/telephones	(16) $
Vehicle costs *(gas, oil, repairs, maintenance)*	(17) $
Insurance *(other than life)*	(18) $
Current taxes *(e.g., real estate, state, and local income tax, excise franchise, occupational, personal property, sales and employer's portion of employment taxes, etc.)*	(19) $
Other expenses *(e.g., secured debt payments. Specify on attachment. Do not include credit card payments)*	(20) $
Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0" on that line. **Add lines (11) through (20) and enter the amount in Box C =**	**Box C** Total Business Expenses $
Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0" on that line. **Subtract Box C from Box B and enter the amount in Box D =**	**Box D** Remaining Monthly Income **$**

Section 5 Calculate Your Minimum Offer Account

The next steps calculate your minimum offer amount. The amount of time you take to pay your offer in full will affect your minimum offer amount. Paying over a shorter period of time will result in a smaller minimum offer amount.

If you will pay your offer in 2 or fewer monthly payments, multiply "Remaining Monthly Income" (Box D) by 12 to get "Future Remaining Income." Do not enter a number less than zero.

Note: The multipliers below (12 and 24) and the calculated offer amount do not apply if DOR determines you have the ability to pay your tax debt in full within the legal period to collect.

Round to the nearest whole dollar

Enter the total from Box D $	**X 12 =**	**Box E Future Remaining Income** $

If you will pay your offer in 3 to 72 months, multiply "Remaining Monthly Income" (Box D) by 24 to get "Future Remaining Income". Do not enter a number less than zero.

Enter the total from Box D $	**X 24 =**	**Box F Future Remaining Income** $

Determine your minimum offer amount by adding the total available assets from Box A to the amount in either Box E or Box F. Your offer amount must be more than zero.

Enter the amount from Box A $	**+**	**Enter the amount from either Box E or Box F** $	**=**	**Offer Amount** **Your offer must be more than zero ($0). Do not leave blank. Use whole dollars only.** $

You must offer an amount more than $0.

***You may exclude any equity in income producing assets shown in Section 2 of this form.**

Section 6 Other Information

Additional information DOR needs to consider settlement of your tax debt. If you or your business are currently in a bankruptcy proceeding, the business is not eligible to apply for an offer.

Is the business currently in bankruptcy?

☐ Yes ☐ No

Has the business ever filed bankruptcy?

☐ Yes ☐ No

If yes, provide:

Date Filed *(mm/dd/yyyy)* _____ Date Dismissed or Discharged *(mm/dd/yyyy)* _____

Petition No. _____ Location Filed _____

Does this business have other business affiliations *(e.g., subsidiary or parent companies)?*

☐ Yes ☐ No

If yes, list the Name and Employer Identification Number:

Do any related parties *(e.g., partners, officers, employees)* owe money to the business?

☐ Yes ☐ No

Is the business currently, or in the past, a party to a lawsuit?

☐ Yes ☐ No

If yes and the suit included tax debt, provide the types of tax and periods involved.

In the past 10 years, has the business transferred any assets for less than their full value?

☐ Yes ☐ No

If yes, provide date, value, and type of asset transferred:

In the past 3 years have you transferred any real property (land, house, etc.)?

☐ Yes ☐ No

If yes, list the type of property, value, and date of the transfer.

Has the business been located outside the U.S. for 6 months or longer in the past 10 years?

☐ Yes ☐ No

Do you have any assets or own any real property outside the U.S.?

☐ Yes ☐ No

If yes, please provide description, location, and value.

Does the business have any funds being held in trust by a third party?

☐ Yes ☐ No If yes, how much $ _____ Where: _____

Does the business have any lines of credit?

☐ Yes ☐ No If yes, credit limit $ _____ Amount owed $ _____

What property secures the line of credit? _____

Section 7 Signatures

Under penalties of perjury, I declare that I have examined this offer, including accompanying documents, and to the best of my knowledge it is true, correct, and complete.

Signature of Taxpayer ▶	Title	Date *(mm/dd/yyyy)*

Remember to include all applicable attachments from list below.

- ☐ A current Profit and Loss statement covering at least the most recent 6–12 month period, if appropriate
- ☐ Copies of the six most recent bank statements for each business account and copies of the three most recent statements for each investment and retirement accounts
- ☐ If an asset is used as collateral on a loan, include copies of the most recent statement from lender(s) on loans, monthly payments, loan payoffs, and balances
- ☐ Copies of the most recent statement of outstanding notes receivable
- ☐ Copies of the most recent statements from lenders on loans, mortgages (including second mortgages), monthly payments, loan payoffs, and balances
- ☐ Copies of relevant supporting documentation of the special circumstances described in the “Explanation of Circumstances” on Form FS-OIC, if applicable
- ☐ Attach a form IN-POA, Indiana Department of Revenue Power of Attorney, if you would like your attorney, CPA, or enrolled agent to represent you and you do not have a current form on file with the IRS. Make sure the current tax year is included.
- ☐ Completed and signed Form FS-OIC

Form FS-OIC
State Form 50112
(R5 / 9-20)

Indiana Department of Revenue

Offer in Compromise

DOR Received Date

To: Commissioner of Indiana Department of Revenue

In the following agreement, the pronoun "we" may be assumed in place of "I" when there are joint liabilities and both parties are signing this agreement.

I submit this offer to compromise the tax liabilities plus any interest, penalties, additions to tax, and additional amounts required by law for the tax type and period(s) marked in Section 1 or Section 2 below.

Include the completed Form CIS-I and/or CIS-B and supporting documentation. You should fill out either Section 1 or Section 2, but not both, depending on the tax debt you are offering to compromise

Section 1 Individual Information (Form 1040 filers)

If you are an Individual filer, an individual with personal liability for Excise tax, individual responsible for Trust Fund taxes, self-employed individual, individual personally responsible for partnership liabilities, and/or an individual who operated as a disregarded single member Limited Liability Company (LLC) taxed as a sole proprietor prior to 2009 you should fill out Section 1.

Your First Name, Middle Initial, Last Name	Social Security Number (SSN) - -
If a Joint Offer, Spouse's First Name, Middle Initial, Last Name	Social Security Number (SSN) - -

Your Home Physical Address *(Street, City, State, ZIP Code, County of Residence)*

Your Home Mailing Address *(if different from above or Post Office Box number)*

Is this a new address? ☐ Yes ☐ No

If yes, would you like us to update our records to this address? ☐ Yes ☐ No

Your Employer Identification Number (if applicable)
-

Individual Tax Periods *(If Your Offer is for Individual Tax Debt Only)*

☐ Income Tax-Year(s) _____

☐ Other State Tax(es) [specify type(s) and period(s)] _____

_____

Note: If you need more space, use attachment and title it "Attachment to Form dated _____." Make sure to sign and date the attachment.

Section 2 Business Information (Form 1120, 1065, etc., filers)

If your business is a Corporation, Partnership, LLC, or LLP and you want to compromise those tax debts, you must complete this section. You must also include all required documentation including Form CIS-B.

Business Name

Business Physical Address *(Street, City, State, ZIP Code)*

Business Mailing Address *(Street, City, State, ZIP Code)*

Employer Identification Number *(EIN)*	Name and Title of Primary Contact	Telephone Number
-		( ) -

Business Tax Periods *(If Your Offer is for Business Tax Debt Only)*

☐ Income Tax-Year(s)

☐ Other Federal Tax(es) [specify type(s) and period(s)]

Note: If you need more space, use attachment and title it "Attachment to Form FS-OIC dated _____." Make sure to sign and date the attachment.

Section 3 Reason for Offer

☐ **Doubt as to Collectibility** - I do not have enough in assets and income to pay the full amount.

☐ **Doubt as to Liability** - I do not owe part or all of the assessed tax amount due.

☐ **Economic Hardship** - I owe this amount and have enough in assets and income to pay the full amount, but due to my exceptional circumstances, requiring full payment would cause an economic hardship or collection of the full liability would undermine public confidence that the tax laws are being administered in a fair and equitable manner. I am submitting a written narrative explaining my circumstances.

Explanation of Circumstances *(Add additional pages, if needed)* – DOR understands that there are unplanned events or special circumstances, such as serious illness, where paying the full amount or the minimum offer amount might impair your ability to provide for yourself and your family. If this is the case and you can provide documentation to prove your situation, then your offer may be accepted despite your financial profile. If applicable, describe your special circumstances below and attach appropriate documents to this offer application.

Section 4 Payment Terms

Check one of the payment options below to indicate how long it will take you to pay your offer in full. You must offer more than $0. The offer amount should be in whole dollars only.

Lump Sum Cash

☐ **Check here if you will pay your offer in 2 or fewer monthly payments from the date of acceptance:**

Total Offer Amount	-	20% Initial Payment (optional)	=	Remaining Balance
$	-	$	=	$

You may pay the remaining balance in one payment after acceptance of the offer or up to five payments, but cannot exceed 5 months.

Amount of payment	$	payable within	1	Month after acceptance
Amount of payment	$	payable within	2	Month after acceptance

☐ **Check here if you will pay your offer in full in 3 to 72 months.**

Enter the amount of your offer $ _____

DOR Use Only

☐ Attached is an addendum dated (insert date) _____ setting forth the amended offer amount and payment terms.

Section 5 Source of Funds, Making Your Payment, Filing Requirements, and Tax Payment Requirements

Source of Funds

Tell us where you will obtain the funds to pay your offer. You may consider borrowing from friends and/or family, taking out a loan, or selling assets.

Making Your Payment

Make checks payable to the "Indiana Department of Revenue" and attach to the front of your Form FS-OIC, Offer in Compromise. All payments must be in U.S. dollars. **Do not send cash. Down payments are optional and not required.**

Filing Requirements

☐ I have filed all required tax returns and have included a complete copy of any tax return filed within 60 days prior to this offer submission.

☐ I was not required to file a tax return for the following years: _____

Tax Payment Requirements *(check all that apply)*

☐ I have made all required estimated tax payments for the current tax year.

☐ I am not required to make any estimated tax payments for the current tax year.

Section 6 Offer Terms

By submitting this offer, I have read, understand and agree to the following terms and conditions:

Terms, Conditions, and Legal Agreement

a) I request that DOR accept the offer amount listed in this offer application as payment of my outstanding tax debt (including interest, penalties, and any additional amounts required by law) as of the date listed on this form. I authorize DOR to amend Section 1 and/or Section 2 if I failed to list any of my assessed tax debt or tax debt assessed before acceptance of my offer. By submitting a joint offer, both signers grant approval to the Indiana Department of Revenue to disclose the existence of any separate liabilities owed.
Terms, Conditions, and Legal Agreement

b) I also authorize DOR to amend Section 1 and/or Section 2 by removing any tax years on which there is currently no outstanding liability. I also understand that if any tax debt that is included in the offer is in dispute in any judicial proceeding it/they will not be included.

DOR will keep my payments, fees, and some refunds.

c) I voluntarily submit the payments made on this offer and understand that they will not be returned even if I withdraw the offer or DOR rejects or returns the offer. DOR will apply my payment in the best interest of the government, choosing which tax years and tax debts to pay off.

d) DOR will keep any refund, including interest, that I might be due for tax periods extending through the calendar year in which DOR accepts my offer. I cannot designate that the refund be applied to estimated tax payments for the following year or the accepted offer amount. If I receive a refund after I submit this offer for any tax period extending through the calendar year in which DOR accepts my offer, I will return the refund within 30 days of notification.

e) I understand that the amount I am offering may not include part or all of an expected or current tax refund, money already paid, funds attached by any collection action, or anticipated benefits from a capital or net operating loss.

f) DOR will keep any monies it has collected prior to this offer. DOR may levy up to the time that DOR official signs and acknowledges my offer as pending, which is accepted for processing and DOR may keep any proceeds arising from such a levy.

g) DOR will keep any payments that I make related to this offer. I agree that any funds submitted with this offer will be treated as a payment. I also agree that any funds submitted with periodic payments made after the submission of this offer and prior to the acceptance, rejection, or return of this offer will be treated as payments.

Pending status of an offer and right to appeal

h) Once an authorized DOR official signs this form, my offer is considered pending as of that signature date and it remains pending until the DOR accepts, rejects, returns, or I withdraw my offer. An offer will be considered withdrawn when DOR receives my written notification of withdrawal by personal delivery or certified mail or when I inform DOR of my withdrawal by other means and DOR acknowledges in writing my intent to withdraw the offer.

I must comply with my future tax obligations and understand I remain liable for the full amount of my tax debt until all terms and conditions of this offer have been met.

i) I will comply with all provisions of the State of Indiana tax laws, including requirements to timely file tax returns and timely pay taxes for the five year period beginning with the date of acceptance of this offer and ending through the fifth year, including any extensions to file and pay. I agree to promptly pay any liabilities assessed after acceptance of this offer for tax years ending prior to acceptance of this offer that were not otherwise identified in Section 1 or Section 2 of this agreement. I also understand that during the five year period I cannot request an installment agreement for unpaid taxes incurred before or after the accepted offer. If this is an offer being submitted for joint tax debt, and one of us does not comply with future obligations, only the non-compliant taxpayer will be in default of this agreement. An accepted offer will not be defaulted solely due to the assessment of an individual shared responsibility payment.

Section 6 *(Continued)* Offer Terms

j) I agree that I will remain liable for the full amount of the tax liability, accrued penalties and interest, until I have met all of the terms and conditions of this offer. Penalty and interest will continue to accrue until all payment terms of the offer have been met. If I file for bankruptcy before the terms and conditions of the offer are met, I agree that DOR may file a claim for the full amount of the tax liability, accrued penalties and interest, and that any claim DOR files in the bankruptcy proceeding will be a tax claim.

k) Once DOR accepts my offer in writing, I have no right to challenge the tax debt(s) in court or by filing a refund claim or refund suit for any liability or period listed in Section 1 or Section 2, even if I default the terms of the accepted offer.

I understand what will happen if I fail to meet the terms of my offer (e.g., default).

l) If I fail to meet any of the terms of this offer, DOR may revoke the satisfaction of tax lien and file a new notice of state tax lien; levy or sue me to collect any amount ranging from one or more more missed payments to the original amount of the tax debt (less payments made) plus penalties and interest that have accrued from the time the underlying tax liability arose. DOR will continue to add interest on the amount DOR determines is due after default.

I agree to waive time limits provided by law

m) To have my offer considered, I agree to the extension of the time limit provided by law to assess my tax debt (statutory period of assessment). I agree that the date by which DOR must assess my tax debt will now be the date by which my debt must currently be assessed plus the period of time my offer is pending plus one additional year if DOR rejects, returns, or terminates my offer or I withdraw it. (Paragraph (j) of this section defines pending and withdrawal.) I understand that I have the right not to waive the statutory period of assessment or to limit the waiver to a certain length or certain periods or issues. I understand, however, that DOR may not consider my offer if I refuse to waive the statutory period of assessment or if I provide only a limited waiver. I also understand that the statutory period for collecting my tax debt will be suspended during the time my offer is pending with DOR, for 30 days after any rejection of my offer by DOR.

I understand the IRS may file a Notice of Federal Tax Lien on my property.

n) DOR may file a Notice of State Tax Lien during consideration of the offer. DOR may file a Notice of State Tax Lien to protect the State's interest on offers that will be paid over time. This tax lien will be released 30 days after the payment terms have been satisfied and the payment has been verified. If the offer is accepted, the tax lien will be released within 30 days of when the payment terms have been satisfied and the payment has been verified.

Correction Agreement

o) I authorize DOR, to correct any typographical or clerical errors or make minor modifications to my/our Form FS-OIC that I signed in connection to this offer.

I authorize the IRS to contact relevant third parties in order to

p) By authorizing DOR to contact third parties, I understand that I will not be notified of which third parties DOR contacts as part of the offer application process, including tax periods that have not been assessed. In addition, I authorize DOR to request a consumer report on me from a credit bureau.

I am submitting an offer as an individual for a joint liability.

q) I understand if the liability sought to be compromised is the joint and individual liability of myself and my co-obligor(s) and I am submitting this offer to compromise my individual liability only, then if this offer is accepted, it does not release or discharge my co-obligor(s) from liability. The State of Indiana still reserves all rights of collection against the co-obligor(s).

DOR Use Only. I accept the waiver of the statutory period of limitations on assessment for the Indiana Department of Revenue, as described in Section 7(p).		
Signature of Authorized Indiana Department of Revenue Official	Title	Date (mm/dd/yyyy)

Section 7 Signatures

Under penalties of perjury, 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.

Signature of Taxpayer/Corporation Name	Phone Number	Today's Date *(mm/dd/yyyy)*
▶	( ) -	

☐ By checking this box you are authorizing DOR to contact you at the telephone number listed above and leave detailed messages concerning this offer on your voice mail or answering machine.

Signature of Taxpayer/Corporation Name	Phone Number	Today's Date *(mm/dd/yyyy)*
▶	( ) -	

☐ By checking this box you are authorizing the DOR to contact you at the telephone number listed above and leave detailed messages concerning this offer on your voice mail or answering machine.

Section 8 Paid Preparer Use Only

Signature of Preparer	Phone Number	Today's Date *(mm/dd/yyyy)*
	( ) -	

☐ By checking this box you are authorizing DOR to contact you at the telephone number listed above and leave detailed messages concerning this offer on your voice mail or answering machine.

Name of Paid Preparer	Preparer's CAF No. or PTIN

Firm's Name (or yours if self-employed), Address, and ZIP Code

If you would like to have someone represent you during the offer investigation, attach a valid, signed Indiana Power of Attorney, Form IN-POA, with this application or a copy of a previously filed form. Indiana Power of Attorney, Form IN-POA, allows for representation and receipt of confidential information. You should also include the current tax year on the form, in the list of applicable years or periods.

Privacy Act Statement

We ask for the information on this form to carry out the State of Indiana revenue laws.
Our purpose for requesting the information is to determine if it is in the best interests of DOR to accept an offer. Failure to provide all of the information may prevent us from processing your request.
If you are a paid preparer and you prepared form FS-OIC for the taxpayer submitting an offer, we request that you complete and sign Section 8 on Form FS-OIC, and provide identifying information. Providing this information is voluntary.

APPLICATION CHECKLIST

Review the entire application using the Application Checklist below. Include this checklist with your application.

Forms FS-OIC, CIS-I, and CIS-B.

- ☐ Did you complete all fields and sign all forms?
- ☐ Did you make an offer amount that is equal to the offer amount calculated on the Form CIS-B or Form CIS-I? If not, did you describe the special circumstances that are leading you to offer less than the minimum in the “Explanation of Circumstances” Section 3 of FS-OIC, and did you provide supporting documentation of the special circumstances?
- ☐ Have you filed all required tax returns and received a bill or notice of balance due?
- ☐ Did you include a complete copy of any tax return filed within 60 days prior to this offer submission?
- ☐ Did you select a payment option on Form FS-OIC?
- ☐ Did you sign and attach the Form CIS-I, if applicable?
- ☐ Did you sign and attach the Form CIS-B, if applicable?
- ☐ Did you sign and attach the Form FS-OIC?
- ☐ If you are making an offer that includes business and individual tax debts, did you prepare a separate Form FS-OIC package (including separate financial statements, supporting documentation)?

Supporting documentation and additional forms

- ☐ Did you include photocopies of all required supporting documentation?
- ☐ Did you provide a letter of testamentary or other verification of person(s) authorized to act on behalf of the estate or deceased individual?
- ☐ If you want a third party to represent you and receive confidential information during the offer process, did you include a form IN-POA?

Mail your application package

Mail the Form FS-OIC, Form CIS-I and/or Form CIS-B and related financial document(s) to the DOR processing office for your state.

Mail your application to:

Taxpayer Advocate Office
Indiana Department of Revenue
PO Box 6155 Indianapolis, IN 46206-6155
317-232-4692