



**PLEASE READ:**

- Complete and submit Form CD-14B (Collection Information Statement for Businesses) or CD-14C (Collection Information Statement for Wage Earners and Self-Employed Individuals) with this application unless claiming Doubt as to Liability in Section 3.

**Section 1 Taxpayer Contact Information**

Taxpayer's First Name, Middle Initial, Last Name	Telephone Number	Taxpayer's Social Security Number
If a Joint Offer, Spouse's First Name, Middle Initial, Last Name	Telephone Number	Spouse's Social Security Number
Business Name (use if business making offer)	Telephone Number	Employer Identification Number
Taxpayer's Address (number, street, and room or suite no., city, state, ZIP code)		
Mailing Address (if different from above) (number, street, and room or suite no., city, state, ZIP code)		

**Section 2 Tax Periods**

► **To: State Revenue Commissioner:**  
**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 below:

Individual Income tax Tax Year(s): \_\_\_\_\_

Employer Withholding tax Tax Period(s): \_\_\_\_\_

Sales and Use tax Tax Period(s): \_\_\_\_\_

Personal Liability as a responsible person of (enter business name) \_\_\_\_\_  
 under O.C.G.A. § 48-2-52 for the following tax type(s) and tax period(s):

Sales Tax Tax Period(s): \_\_\_\_\_

Withholding Tax Tax Period(s): \_\_\_\_\_

Corporate income tax Tax Year(s): \_\_\_\_\_

IFTA Fuel Tax Tax Period(s): \_\_\_\_\_

Other Tax Type: \_\_\_\_\_ Tax Period(s): \_\_\_\_\_

**Note:** If you need more space, use a separate sheet of paper and title it "Attachment to Form OIC-1." Sign and date the attachment following the listing of the tax periods.

**Section 3 Reason for Offer**

**Doubt as to Collectibility** — "I have insufficient assets and income to pay the full amount." You must include a complete Statement of Financial Condition (Form CD-14B or CD-14C).

**Doubt as to Liability** — "I do not believe I owe this amount." You **cannot** submit an offer in compromise claiming both that you do not believe the liability is correct (doubt as to liability) **and** that you are unable to pay it (doubt as to collectibility). You **must** include a detailed explanation of the reason(s) on a separate sheet of paper detailing why you believe you do not owe the tax.

**Economic Hardship** — "I owe this amount and have sufficient assets to pay the full amount, but due to my exceptional circumstances, requiring full payment would cause an economic hardship." You must include a completed Statement of Financial Condition (Form CD-14B or CD-14C) and submit a written narrative explaining your circumstances.

**Section 3****Reason for Offer (Continued)****Explanation of Circumstances (Add additional pages, if needed)**

The Georgia Department of Revenue 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. Describe your situation below and attach appropriate documents to this offer application.

**Section 4****Low Income Certification (Individuals only)**

**Do you qualify for Low-Income Certification?** You qualify if your gross monthly household income is less than or equal to the amount shown in the chart below based on your family size and where you live. If you qualify, you are not required to submit the \$100 application fee.

Check here if you qualify for Low-Income Certification based on the monthly income guidelines below.

Size of Family Unit	48 Contiguous States and D.C.	Hawaii	Alaska
1	\$2,256	\$2,596	\$2,819
2	\$3,035	\$3,492	\$3,794
3	\$3,815	\$4,388	\$4,769
4	\$4,594	\$5,283	\$5,744
5	\$5,373	\$6,179	\$6,719
6	\$6,152	\$7,075	\$7,694
7	\$6,931	\$7,971	\$8,669
8	\$7,710	\$8,867	\$9,644
For each additional person, add	\$779	\$896	\$975

**Section 5****Payment Terms**

Enter the amount of your offer: \$ \_\_\_\_\_

Check one of the payment options below to indicate how long it will take you to pay your offer in full:

**Payment Option 1**

Check here if you will pay your offer in within **60 days** from written acceptance to the offer.

Amount of down payment, if any, submitted with your offer: \$ \_\_\_\_\_

**Payment Option 2**

Check here if you will pay your offer in full in more than 60 days and in less than or equal to 60 months and pay in monthly installments.

\$ \_\_\_\_\_ is being submitted with the Form OIC-1 and then \$ \_\_\_\_\_ on the \_\_\_\_\_ day of each month thereafter for a total of \_\_\_\_\_ months. Total payments must equal the total offer amount.

First payment will be automatically debited from your financial institution on the \_\_\_\_\_ day of the month following written acceptance of the offer. Interest will continue to accrue for all sales tax and withholding tax liabilities. Complete the following:

Financial Institution Name		Financial Institution Mailing Address
Checking Account	Savings Account	Names on the Account
Routing Number		Account Number

## Section 6

## 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.

**Include separate checks for the payment and application fee.** Make payable to the "Georgia Department of Revenue" and attach to the front of your Form OIC-1, Offer in Compromise. **Do not send cash.** Send a separate application fee with each offer; do not combine it with any other tax payments, as this may delay processing of your offer. Your offer will be returned to you if the application fee and the required payments are not properly remitted, or if your check is returned for insufficient funds.

## Section 7

## Offer Terms

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

- Terms, Conditions, and Legal Agreement**
- a) I request that the Georgia Department of Revenue ("GADOR") 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 the GADOR to amend Section 2 on page 1 in the event I failed to list any of my assessed tax debt.
- GADOR will keep my payments, fees, and some refunds**
- b) I voluntarily submit the payments and application fee made on this offer and **understand that they are not refundable even if I withdraw the offer or the GADOR rejects or returns the offer.** If the offer is accepted, I understand that GADOR will apply the application fee to my assessed tax debt and that the GADOR will apply payments made after acceptance in the best interest of the government.
- c) The GADOR will keep **any** refund, including interest, that I might be due for tax periods extending through the calendar year in which the GADOR 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 the GADOR accepts my offer, I will return the refund as soon as possible.
- d) The GADOR will keep any monies it has collected prior to this offer and any payments that I make relating to this offer. The GADOR may seize ("levy") my assets up to the time that a GADOR official sends a letter acknowledging receipt of my offer. I understand that after an offer is determined to be complete and submitted for processing, the GADOR will not act to collect the tax liability while it considers and evaluates my offer. However, I also understand that the Department **will not suspend collection** if the Department determines that I submitted my offer to delay collection or cause a delay that will jeopardize the GADOR's ability to collect the tax.
- Pending status of an offer**
- e) Once an authorized GADOR official sends a letter acknowledging receipt of my offer, my offer is considered pending as of that letter date and it remains pending until the GADOR accepts, rejects, returns, or terminates my offer or I withdraw my offer. An offer will be considered withdrawn when the GADOR receives my written notification of withdrawal by personal delivery or certified mail or when I inform the GADOR of my withdrawal by other means and the GADOR 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.**
- f) I will file tax returns and pay required taxes for the five year period beginning with the date of acceptance of this offer, or until my offer is paid in full, whichever is longer. 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.
- g) The GADOR will not remove the original amount of my tax debt from its records until I have met all the terms and conditions of this offer. Penalty and interest will continue to accrue on all sales and withholding tax liabilities until all payment terms of the offer have been met. If I file for bankruptcy before the terms are fully met, any claim the GADOR files in the bankruptcy proceedings will be a tax claim.
- h) Once the GADOR accepts my offer in writing, I have no right to contest, in court or otherwise, the amount of the tax debt.
- I understand what will happen if I fail to meet the terms of my offer (e.g., default).**
- i) If I fail to meet any of the terms of this offer, the GADOR may issue and record a tax execution, if applicable, and initiate enforced collection activities, including levy or garnishment, to collect any amount ranging from the unpaid balance of the offer to the original amount of the tax debt without further notice of any kind. The GADOR will continue to add interest on the amount the GADOR determines is due after default. The GADOR will add interest from the date I default until I completely satisfy the amount owed.
- I agree to waive time limits provided by law.**
- j) 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 the GADOR 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 the GADOR rejects, returns, or terminates my offer or I withdraw it. (Paragraph (e) 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 the GADOR 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 the GADOR, for 30 days after any rejection of my offer by the GADOR, and during the time that any rejection of my offer is being considered by the GADOR.
- I understand the Georgia Department of Revenue may file a State Tax Execution on my property.**
- k) The GADOR may file a state tax execution during the offer investigation and to protect the Government's interest on offers with deferred payments. This tax execution will be released when the payment terms of the offer agreement have been satisfied.

**Section 8 - (continued)**

I authorize the Georgia Department of Revenue to contact relevant third parties in order to process my offer

l) By authorizing the GADOR to contact third parties including credit bureaus, I understand that I will not be notified of which third parties the GADOR contacts as part of the offer application process.

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

m) 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 GADOR still reserves all rights of collection against the co-obligor(s).

I authorize the Georgia Department of Revenue to withdraw money from my bank account if I choose a monthly payment option.

(n) If Payment Option 2 is selected under Section 5 of this application, I authorize the Georgia Department of Revenue and its designated financial agent to initiate a monthly ACH electronic funds withdrawal entry to the financial institution account indicated in Section 5 for payments of my state taxes included in this offer and the financial institution to debit the entry to this account. I also authorize the financial institutions involved in the processing of electric payments of state taxes to receive confidential tax information necessary to answer inquiries and resolve issues related to those payments. This authorization is to remain in full force and effect until I notify the Department to terminate the authorization. **Offers paid using Payment Option 2 involving sales tax or withholding tax will continue to accrue at the statutory interest rate.**

**Section 9 Mandatory 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. I understand that to willfully prepare or present a document that is fraudulent or false is a criminal misdemeanor under O.C.G.A. § 48-1-6.

Signature of Taxpayer	Date (mmddyyyy)
Signature of Spouse Taxpayer (if applicable)	Date (mmddyyyy)

**Section 10 Application Prepared by Someone Other than the Taxpayer**

If this application was prepared by someone other than the taxpayer, please fill in that person's name and address below.

Name of Preparer	Signature of Preparer	Date (mmddyyyy)
Address (Street, City, State, and ZIP code)		

**Section 11 Third Party Designee**

Do you want to allow another person to discuss this offer with the Georgia Department of Revenue? No Yes (if yes, complete information below)  
**Note:** You must submit Form RD-1061 *Power of Attorney* if you want to authorize someone else to make decisions and act on your behalf regarding this offer.

Designee's Name	Telephone Number
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**Mail this application and all attachments to the following address:**

**Georgia Department of Revenue  
Offer in Compromise Program  
1800 Century Blvd., NE, Suite 9100  
Atlanta, Georgia 30345-3209**

**OR**

**Login to your Georgia Tax Center account at <https://gtc.dor.ga.gov> to request an offer in compromise**