

Collection Information Statement for Wage Earners and Self-Employed Individuals

Use this form if you are

- An individual who owes income tax on a Form 1040, U.S. Individual Income Tax Return
- An individual with a personal liability for Excise Tax
- An individual responsible for a Trust Fund Recovery Penalty
- 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 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 656, Offer in Compromise.

Section 1 Personal and Household Information

| | | | | | | | |
|---|--|---|--|--|---|-------------------------------|--|
| Last name | | First name | | Date of birth (mm/dd/yyyy) | | Social Security Number - - | |
| Marital status <input type="checkbox"/> Unmarried <input type="checkbox"/> Married If married, date of marriage (mm/dd/yyyy) | | Home physical address (street, city, state, ZIP code) | | | Do you <input type="checkbox"/> Own your home <input type="checkbox"/> Rent <input type="checkbox"/> Other (specify e.g., share rent, live with relative, etc.) | | |
| <input type="checkbox"/> If you were married and lived in AZ, CA, ID, LA, NM, NV, TX, WA or WI within the last ten years check here | | | | | | | |
| 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 Form 1040 | | Contributes to household income | |
|------|-----|--------------|--|-----------------------------|---------------------------------|-----------------------------|
| | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> 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 | | Pay period <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Other | | Employer's address (street, city, state, ZIP code) | | | |
| Do you have an ownership interest in this business <input type="checkbox"/> Yes (also complete and submit Form 433-B) <input type="checkbox"/> No | | | | | | | |
| Your occupation | | How long with this employer (years) (months) | | Employer's address (street, city, state, ZIP code) | | | |
| Spouse's employer's name | | Pay period <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Other | | | | | |
| Does your spouse have an ownership interest in this business <input type="checkbox"/> Yes (also complete and submit Form 433-B) <input type="checkbox"/> No | | | | Employer's address (street, city, state, ZIP code) | | | |
| Spouse's occupation | | How long with this employer (years) (months) | | | | | |

Section 3 Personal Asset Information (Domestic and Foreign)

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, retirement accounts (IRAs, Keogh, 401(k) plans, stocks, bonds, mutual funds, certificates of deposit) and digital assets such as virtual currency (cryptocurrency), non-fungible token (NFT), and smart contracts you own or in which you have a financial interest (e.g., Bitcoin, Ethereum, Litecoin, Ripple, etc.), life insurance policies that have a cash value, and safe deposit boxes including those located in foreign countries or jurisdictions. Asset value is subject to adjustment by IRS based on individual circumstances. Enter the total amount available for each of the following (if additional space is needed include attachments). Ensure you also include assets located in foreign countries or jurisdictions and add attachment(s) if additional space is needed to respond.

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 and country location | Account number | |
| | | (1a) \$ |

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

| | | |
|--------------------------------|----------------|---------|
| Bank name and country location | 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 and country location | Account number | |
| Current market value | | Minus loan balance |
| \$ _____ X .8 = \$ _____ | | - \$ _____ = (2a) \$ |

Investment account Stocks Bonds Other

| | | |
|--|----------------|----------------------|
| Name of Financial Institution and country location | Account number | |
| Current market value | | Minus loan balance |
| \$ _____ X .8 = \$ _____ | | - \$ _____ = (2b) \$ |

| | | | |
|---|--|---|---|
| <input type="checkbox"/> Digital asset | Name of digital asset such as virtual currency wallet, exchange or digital currency exchange (DCE) | Email address used to set-up the digital asset such as virtual currency exchange or DCE | Location(s) of digital asset (<i>mobile wallet, online, and/or external hardware storage</i>) |
| Type of digital asset | | | |
| Name of individual who has access to the private key(s) and/or digital wallets | | Digital asset amount and value in US dollars as of today | |
| | | \$ _____ = | (2c) \$ |
| Total investment accounts from attachment. [current market value minus loan balance(s)] | | | (2d) \$ |

| | |
|---|--|
| Add lines (2a) through (2d) = (2) \$ | |
|---|--|

Retirement account 401K IRA Other

| | | |
|--|----------------|----------------------|
| Name of Financial Institution and country location | Account number | |
| Current market value | | Minus loan balance |
| \$ _____ X .8 = \$ _____ | | - \$ _____ = (3a) \$ |

| | |
|---|---------|
| Total of retirement accounts from attachment. [current market value X .8 minus loan balance(s)] | (3b) \$ |
| Add lines (3a) through (3b) = (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 | (4b) \$ |
|---|---------|

| | |
|---|--|
| Add lines (4a) through (4b) = (4) \$ | |
|---|--|

Section 3 (Continued) Personal Asset Information (Domestic and Foreign)

Real property (enter information about any house, condo, co-op, time share, etc. that you own or are buying including any assets owned by your spouse if you live in a community property state)

Is your real property currently for sale or do you anticipate selling your real property to fund the offer amount

Yes (listing price) _____ No

| | | | | |
|--|-----------------------|--|--|---------------|
| Property description (indicate if personal residence, rental property, vacant, etc.) | | Purchase date (mm/dd/yyyy) | | |
| Amount of mortgage payment | Date of final payment | How title is held (joint tenancy, etc.) | | |
| Location (street, city, state, ZIP code, county, and country) | | Lender/Contract holder name, address (street, city, state, ZIP code) and phone | | |
| Current market value | | Minus loan balance (mortgages, etc.) | | (5a) \$ |
| \$ _____ X .8 = \$ _____ | | - \$ _____ (total value of real estate) = | | |
| Property description (indicate if personal residence, rental property, vacant, etc.) | | Purchase date (mm/dd/yyyy) | | |
| Amount of mortgage payment | Date of final payment | How title is held (joint tenancy, etc.) | | |
| Location (street, city, state, ZIP code, county, and country) | | Lender/Contract holder name, address (street, city, state, ZIP code) and phone | | |
| Current market value | | Minus loan balance (mortgages, etc.) | | (5b) \$ |
| \$ _____ X .8 = \$ _____ | | - \$ _____ (total value of real estate) = | | |
| 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).

Include those located in foreign countries or jurisdictions. If additional space is needed, list on an attachment.

| | | | | | | |
|--|------------------|--------------------|-----------------------|---|--------------------|---------------|
| Vehicle make & model | | Year | Date purchased | Mileage | License/Tag number | |
| <input type="checkbox"/> Lease | Name of creditor | | Date of final payment | Monthly lease/loan amount | | |
| <input type="checkbox"/> Own | | | | \$ _____ | | |
| Current market value | | Minus loan balance | | Total value of vehicle (if the vehicle is leased, enter 0 as the total value) = | | (6a) \$ |
| \$ _____ X .8 = \$ _____ | | - \$ _____ | | | | |
| 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 | License/Tag number | |
| <input type="checkbox"/> Lease | Name of creditor | | Date of final payment | Monthly lease/loan amount | | |
| <input type="checkbox"/> Own | | | | \$ _____ | | |
| Current market value | | Minus loan balance | | Total value of vehicle (if the vehicle is leased, enter 0 as the total value) = | | (6c) \$ |
| \$ _____ X .8 = \$ _____ | | - \$ _____ | | | | |
| 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 (Domestic and Foreign)

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(s) | |
| Current market value | Minus loan balance |
| \$ _____ X .8 = \$ _____ | - \$ _____ = |
| (7a) \$ | |

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

| | |
|--|--------------------|
| Description of asset | |
| Current market value | Minus loan balance |
| \$ _____ X .8 = \$ _____ | - \$ _____ = |
| (7b) \$ | |
| Total value of valuable items listed from attachment [current market value X .8 minus any loan balance(s)] | |
| (7c) \$ | |
| Add lines (7a) through (7c) minus IRS deduction of \$10,810 = | |
| (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 <input type="checkbox"/> Yes <input type="checkbox"/> No | Address of business (if other than personal residence) | | |
| Name of business | | | |
| Business telephone number () - | Employer Identification Number | Business website address | 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. <input type="checkbox"/> Yes (percentage of ownership:) Title <input type="checkbox"/> No | | Business address (street, city, state, ZIP code) | |
| Business name | | Business telephone number () - | Employer Identification Number |
| Type of business (select one) <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ | | | |

Section 5 Business Asset Information (for Self-Employed) (Domestic and Foreign)

List business assets such as bank accounts, digital assets (cryptocurrency), 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".

| | | | |
|--|--|---|--|
| <input type="checkbox"/> Cash <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market Account/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card | | | |
| Bank name and country location | | Account number | (8a) \$ |
| <input type="checkbox"/> Cash <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market Account/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card | | | |
| Bank name and country location | | Account number | (8b) \$ |
| <input type="checkbox"/> Digital asset | Name of digital asset such as virtual currency wallet, exchange or digital currency exchange (DCE) | Email address used to set-up the digital asset such as virtual currency exchange or DCE | Location(s) of digital asset (mobile wallet, online, and/or external hardware storage) |
| Type of digital asset | | | |
| Name of individual who has access to the private key(s) and/or digital wallets | | Digital asset amount and value in US dollars as of today \$ _____ = | (8c) \$ |
| | | Total bank accounts from attachment | (8d) \$ |
| Add lines (8a) through (8d) = | | | (8) \$ |

Section 5 (Continued) Business Asset Information (for Self-Employed) (Domestic and Foreign)

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 for individuals and sole-proprietors - | | | (10) \$ _____ |
| 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, attach current listing that includes name(s) 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, provide a list of your current accounts receivable (include the age and amount)

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.

Period provided beginning _____ through _____

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 average gross monthly income. Gross monthly income includes wages, social security, pension, unemployment, and other income. Examples of other income include but are not limited to: agricultural subsidies, gambling income, oil credits, rent subsidies, sharing economy income from providing on-demand work, services or goods (e.g., Uber, Lyft, AirBnB, VRBO), income through digital platforms like an app or website, etc., and recurring capital gains from the sale of securities including cryptocurrency, non-fungible tokens, etc. 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 the IRS 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. List source(s) _____ | | (32) \$ |
| Interest, dividends, and royalties | | (33) \$ |
| Distributions (e.g., income from partnerships, sub-S Corporations, etc.) | | (34) \$ |
| Net rental income | | (35) \$ |
| Net business income from Box C [Deductions for non-cash expenses on Schedule C (e.g., depreciation, depletion, etc.) are not permitted as an expense for offer purposes and must be added back in to the net income figure] | | (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. | | Box D Total Household Income |
| Add lines (30) through (38) and enter the amount in Box D = | | \$ _____ |

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. For the other boxes input your actual expenses. 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) _____ monthly rent payment | | (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, 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 | Life insurance policy amount _____ | (48) \$ |
| Current monthly taxes (e.g., monthly cost of federal, state, and local tax, personal property tax, etc.) | | (49) \$ |
| Secured debts/Other (e.g., any loan where you pledged an asset as collateral not previously listed, government guaranteed student loan, employer required retirement or dues) List debt(s)/expense(s) _____ | | (50) \$ |
| Enter the amount of your monthly delinquent state and/or local tax payment(s). Total tax owed _____ | | (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. | | Box E Total Household Expenses |
| Add lines (39) through (51) and enter the amount in Box E = | | \$ _____ |
| Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line. | | Box F Remaining Monthly Income |
| Subtract Box E from Box D and enter the amount in Box F = | | \$ _____ |

Section 8 Calculate Your Minimum Offer Amount

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 (which included the amount(s) allowed for vehicles and bank accounts) do not apply if the IRS 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 5 or fewer payments within 5 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 6 to 24 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. \$ _____ |
|--|---|---|---|--|

Place the offer amount shown above on the Form 656, Section 4, Payment Terms, unless you cannot pay that amount due to special circumstances. If you cannot pay that amount due to special circumstances, place the amount you can pay on the Form 656, Section 4, Payment Terms, and explain your special circumstances on the Form 656, Offer in Compromise, Section 3, Reason for Offer.

Section 9 Other Information

Additional information IRS 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 a party to or involved in litigation (if yes, answer the following) Yes No

| | | | |
|------------------------------------|-------------------------------------|-----------------------|--------------------|
| <input type="checkbox"/> Plaintiff | Location of filing | Represented by | Docket/Case number |
| <input type="checkbox"/> Defendant | | | |
| Amount of dispute \$ _____ | Possible completion date (mmddyyyy) | Subject of litigation | |

Have you filed bankruptcy in the past 7 years (if yes, answer the following) Yes No

| | | | | |
|-----------------------|---------------------------|----------------------------|--------------|----------------|
| Date filed (mmddyyyy) | Date dismissed (mmddyyyy) | Date discharged (mmddyyyy) | Petition no. | Location filed |
|-----------------------|---------------------------|----------------------------|--------------|----------------|

In the past 10 years, have you lived outside of the U.S. for 6 months or longer (if yes, answer the following) Yes No

| | |
|-------------------------------------|---------------|
| Dates lived abroad: From (mmddyyyy) | To (mmddyyyy) |
|-------------------------------------|---------------|

Are you or have you ever been party to any litigation involving the IRS/United States (including any tax litigation) Yes No

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

Are you the beneficiary of a trust, estate, or life insurance policy, including those located in foreign countries or jurisdictions (if yes, answer the following) Yes No

| | | |
|--------------------------------------|---|----------------------------------|
| Place where recorded | EIN | |
| Name of the trust, estate, or policy | Anticipated amount to be received \$ _____ | When will the amount be received |

Are you a trustee, fiduciary, or contributor of a trust Yes No

| | | |
|-------------------|-----|--|
| Name of the trust | EIN | |
|-------------------|-----|--|

Do you have a safe deposit box (business or personal) including those located in foreign countries or jurisdictions (if yes, answer the following) Yes No

| | | |
|--|----------|-------------------|
| Location (name, address and box number(s)) | Contents | Value \$ _____ |
|--|----------|-------------------|

Section 9 (Continued) Other Information

In the past 10 years, have you transferred any asset with a fair market value of more than \$10,000 including real property, for Yes No less than their full value (if yes, answer the following)

| List asset(s) | Value at time of transfer \$ | Date transferred (mmd/yyyy) | To whom or where was it transferred |
|---------------|---------------------------------|-----------------------------|-------------------------------------|
|---------------|---------------------------------|-----------------------------|-------------------------------------|

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, royalties, agricultural subsidies, gambling income, oil credits, rent subsidies, sharing economy income from providing on-demand work, services or goods (e.g., Uber, Lyft, AirBnB, VRBO), income through digital platforms like an app or website, etc., and recurring capital gains from the sale of securities including cryptocurrency, non-fungible tokens.
- Copies of individual complete bank statements for the three most recent months. If you operate a business, copies of the six most recent complete statements for each business bank account.
- Completed Form 433-B (Collection Information Statement for Businesses) if you or your spouse have an interest in a business entity other than a sole-proprietorship.
- 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 Accounts Receivable or Notes Receivable, if applicable.
- Verification of delinquent State/Local Tax Liability showing total delinquent state/local taxes and amount of monthly payments, if applicable.
- Copies of court orders for child support/alimony payments claimed in monthly expense section.
- Copies of Trust documents if applicable per Section 9.
- Documentation to support any special circumstances described in the "Explanation of Circumstances" on Form 656, if applicable.
- Attach a Form 2848, *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. Ensure all years and forms involved in your offer are listed on Form 2848 and include the current tax year. Check the appropriate box to ensure copies of communications are sent to your representative.
- Completed and signed current Form 656.