

# AMENDED

1001642631

Form <b>656</b> (April 2021)	Department of the Treasury — Internal Revenue Service <b>Offer in Compromise</b>
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**To: Commissioner of Internal Revenue Service**

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.

IRS Received Date
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Did you use the Pre-Qualifier tool located on our website at [http://irs.treasury.gov/olc\\_pre\\_qualifier/](http://irs.treasury.gov/olc_pre_qualifier/) prior to filing out this form?

Yes  No

**Note: The use of the Pre-Qualifier tool is not mandatory before sending in your offer. However, it is recommended.**

Include the \$205 application fee and initial payment (personal liability, excise tax, etc.). If you are a low-income filer, you may qualify for Low-Income Certification. You must also include the completed Form 433 (Form 433-A for individuals and Form 433-B for businesses). 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

If you are a 1040 filer, an individual with personal liability for Excise tax, individual responsible for Trust Fund recovery penalty, an unlicensed individual, or individual personally responsible for partnership liabilities, you should fill out Section 2.

Your first name, middle initial, last name Jaime R [REDACTED]	Social Security Number (SSN) [REDACTED]
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If a joint offer, spouse's first name, middle initial, last name	Social Security Number (SSN)
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Your home physical address (street, city, state, ZIP code, county of residence)

[REDACTED]

Your home mailing address (street, city, state, ZIP code, county of residence)

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 or Sole-Proprietor Tax Debt Only)

- 1040 Income Tax-Year(s) \_\_\_\_\_
- Trust Fund Recovery Penalty as a responsible person of (enter business name) \_\_\_\_\_ Trust Fund Recovery Penalties for failure to pay withholding and Federal Insurance Contributions Act taxes (Social Security taxes), for period(s) ending for periods 2011 4th Quarter & 2012 1st Quarter
- 941 Employer's Quarterly Federal Tax Return - Quarterly period(s) \_\_\_\_\_
- 940 Employer's Annual Federal Unemployment (FUTA) Tax Return - 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 656 dated \_\_\_\_\_." Make sure to sign and date the attachment.

**Warning:** The IRS will not compromise any amounts of restitution assessed by the IRS. Any liability arising from restitution is excluded from this offer. Also, the IRS will not compromise any liability for which an election under IRC § 902(h) is made; such liabilities are excluded from this offer. Any offer containing a liability for which payment is being deferred under IRC § 985(h)(1) can only be processed for investigation if an acceleration of payment under section 985(h)(3) and the regulations thereunder has occurred and no portion of the liability to be compromised resulted from entering into a transfer agreement under section 985(h)(3).

**Low-Income Certification (Individuals and Sole Proprietors Only)**

Do you qualify for Low-Income Certification? You qualify if your adjusted gross income, as determined by your most recently filed Individual Income Tax return (Form 1040) or your household's gross monthly income from Form 433-A(OIC) x 12, is equal to or less than 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 any payments or the application fee upon submission or during the consideration of your offer. If your business is other than a sole proprietor you cannot qualify for Low-Income Certification. The IRS will verify whether you qualify for Low-Income Certification.

**Note:** By checking one of the boxes below you are certifying that your adjusted gross income or your household's gross monthly income x 12 and size of your family qualify you for the Low-Income Certification.

- I qualify for the low-income certification because my adjusted gross income for my household's size is equal to or less than the amount shown in the table below.
- I qualify for the low-income certification because my household's size and gross monthly income x 12 is equal to or less than the income shown in the table below.

**IF YOU QUALIFY FOR THE LOW-INCOME CERTIFICATION DO NOT INCLUDE ANY PAYMENTS WITH YOUR OFFER.** If you must send in money and the Low-Income Certification box is checked, you **MUST** check ONE of the options listed below.

- Payment** - By checking this box I am requesting all money to be applied to my tax debt.
- Deposit** - By checking this box I am requesting all money to be treated as a deposit. If my offer is not accepted I request my deposit be applied to my tax liability (initial here \_\_\_\_\_). Failure to initial that my deposit be applied will result in refund of the deposit amount.

**Note:** If you check both boxes above will result in all payments being applied to your tax debt and not returned to you. Do not complete deposit section on page 4 if you have checked the deposit section here.

Size of family unit	48 contiguous states, D.C., and U.S. Territories	Alaska	Hawaii
1	\$31,900	\$35,875	\$36,700
2	\$43,100	\$53,875	\$49,575
3	\$54,300	\$67,875	\$62,450
4	\$65,500	\$81,875	\$75,325
5	\$76,700	\$95,875	\$88,200
6	\$87,900	\$109,875	\$101,075
7	\$99,100	\$123,875	\$113,950
8	\$110,300	\$137,875	\$126,825
For each additional person, add	\$11,200	\$14,000	\$12,875

If your business is a Corporation, Partnership, LLC, or LLP and you want to compromise these tax debts, you must complete this section. You must also include all required documentation including the Form 433-B (OIC), a \$205 application fee, and initial payment.

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

- 1120 Income Tax-Year(s) \_\_\_\_\_
- 941 Employer's Quarterly Federal Tax Return - Quarterly period(s) \_\_\_\_\_
- 940 Employer's Annual Federal Unemployment (FUTA) Tax Return - 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 656 dated \_\_\_\_\_". Make sure to sign and date the attachment.

- Doubt as to Collectibility** - I do not have enough in assets and income to pay the full amount.
- Exceptional Circumstances (Effective Tax Administration)** - 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 the written narrative below explaining my circumstances.

**Explanation of Circumstances (Attach additional pages if needed)** - The IRS 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.

Please accept the offer and allow the taxpayer a fresh start.

**Section 4**

Check only 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 5 or fewer payments within 5 or fewer months from the date of acceptance:

Enclose a check for 20% of the offer amount (waived if you met the requirements for Low-Income Certification) and fill in the amount(s) of your future payment(s).

Total offer amount	-	20% Initial payment	=	Remaining balance
\$ 1,000	-	\$ 200	=	\$ 800
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		Month after acceptance
Amount of payment	\$	payable within	1	Months after acceptance
Amount of payment	\$	payable within	2	Months after acceptance
Amount of payment	\$	payable within	3	Months after acceptance
Amount of payment	\$	payable within	4	Months after acceptance
Amount of payment	\$	800 payable within	5	Months after acceptance

**Periodic Payment**

- Check here if you will pay your offer in full in 6 to 24 months

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

Note: The total months may not exceed a total of 24. For example, if you are requesting your payments extend for 24 months then your first payment is considered to be month 1 and your last payment is considered month 24. There will be 22 payments between the first and last month.

Enclose a check for the first month's payment (waived if you met the requirements for the Low-Income Certification).

The first monthly payment of \$ \_\_\_\_\_ is included with this offer then \$ \_\_\_\_\_ will be received on the \_\_\_\_\_ day of each month thereafter for \_\_\_\_\_ months with a final payment of \$ \_\_\_\_\_ to be paid on the \_\_\_\_\_ day of the \_\_\_\_\_ month.

You must continue to make these monthly payments while the IRS is considering the offer (waived if you met the requirements for Low-Income Certification). Failure to make regular monthly payments until you have received a final decision letter will cause your offer to be returned with no appeal rights.

**IRS Use Only**

- Attached is an addendum dated (insert date) \_\_\_\_\_ setting forth the amended offer amount and payment terms.

**Designation of Payment**

If you want your payment to be applied to a specific tax year and a specific tax debt, such as a Trust Fund Recovery Penalty, please tell us the tax year/quarter \_\_\_\_\_. If you do not designate a preference, we will apply any money you send to the government's best interest. If you want to designate any payments not included with this offer, you must designate a preference for each payment at the time the payment is made. However, you cannot designate the application fee or any payment after the IRS accepts the offer.

Note: Payments submitted with your offer cannot be designated as estimated tax payments for a current or past tax year.

**Electronic Federal Tax Payment System (EFTPS)**

List offer payments made through the Electronic Federal Tax Payment System (EFTPS) below.

Include the 15 digit Electronic Funds Transfer (EFT) Number with each payment.

Offer application fee	Date	EFT number
Offer payment	Date	EFT number

Note: Any Offer Application Fee or Initial payment made via EFTPS must be made the same date your offer is mailed.

**Deposit**

Do not complete if you have checked the Low-Income Certification in Section 1.

CAUTION: Do NOT designate the amounts sent in with your offer to cover the initial payment and application fee as "deposits." Doing so will result in the return of your offer without appeal rights.

If you are paying more than the initial payment with your offer and you want any part of that payment treated as a deposit, check the box below and insert the amount.

My payment of \$ \_\_\_\_\_ includes the \$205 application fee and \$ \_\_\_\_\_ for my first month's payment. I am requesting the additional amount of \$ \_\_\_\_\_ be held as a deposit.

If your offer is rejected, returned, or withdrawn please check one of the boxes below and let us know what you would like us to do with your deposit.

Return it to you (Initial here \_\_\_\_\_)       Apply it to your tax debt (Initial here \_\_\_\_\_)

Your deposit will be returned to you unless you indicated in the above check box that you want it applied to your tax debt.

**Section 6 - 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

Friends and family.

**Making Your Payment**

Include separate checks for the payment and application fee.

Make checks payable to the "United States Treasury" and attach to the front of your Form 656, Offer in Compromise. All payments must be in U.S. dollars. 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. You may also make payments through the Electronic Federal Tax Payment System (EFTPS). Your offer will be returned to you if the application fee and the required payment are not included, or if your check is returned for insufficient funds.

**Filing Requirements**

- I have filed all required tax returns and have included a complete copy of any tax return filed within 12 weeks of this offer submission
- I was not required to file a tax return for the following years \_\_\_\_\_

Note: Do not include original tax returns with your offer. You must either electronically file your tax return or mail it to the appropriate IRS processing office before sending in your offer.

**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
- I have made all required federal tax deposits for the current quarter
- I am not required to make any federal tax deposits for the current quarter

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 the IRS 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 IRS to amend Section 1 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 Internal Revenue Service to disclose the existence of any separate liabilities owed.

b) I also authorize the IRS to amend Section 1 or Section 2 by removing any tax years on which there is currently no outstanding liability. I understand that my offer will be accepted, by law, unless IRS notifies me otherwise, in writing, within 24 months of the date my offer was received by IRS. I also understand that if any tax debt that is included in the offer is in dispute in any judicial proceeding that tax debt will not be included in determining the expiration of the 24-month period.

**IRS 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 the IRS rejects or returns the offer except as otherwise provided in subsection (b) of this section (regarding "deposit" amounts). Unless I designate how to apply each required payment in Section 5, the IRS will apply my payment in the best interest of the government, choosing which tax years and tax debts to pay off. The IRS will also keep my application fee unless the offer is not accepted for processing.

d) I understand that if I checked the Low-Income Certification in Section 1, then no payments are required. If I qualify for the Low-Income Certification and voluntarily submit payments, all money will be applied to my tax debt and will not be returned to me unless I designate it as a deposit. In making my deposit I do not have to designate any amounts to the application fee and my first month's payment.

e) The IRS will keep any refund, including interest, that I might be due for tax periods extending through the calendar year in which the IRS 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 IRS accepts my offer, I will return the refund within 30 days of notification. The refund offset does not apply to offers accepted under the provisions of Effective Tax Administration public policy/equity or Doubt as to Collectibility with special circumstances based on public policy/equity considerations.

f) 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.

g) The IRS will keep any monies it has collected prior to this offer. Under section 6331(k), the IRS may levy on my property and rights to property up to the time that the IRS official signs and acknowledges my offer as pending. The IRS may keep any proceeds arising from such a levy. No levy will be issued on individual shared responsibility payments. However, if the IRS served a continuous levy on wages, salary, or certain federal payments under sections 6331(e) or (h), then the IRS could choose to either retain or release the levy.

h) The IRS 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 unless I checked the box to treat any amount more than the required initial payment as a deposit. For other than Low-income taxpayers, only amounts that exceed the mandatory payments can be treated as a deposit. A Low-income taxpayer who has checked the deposit box is not required to make payments with the offer. 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, unless I identify the amount more than the required payment as a deposit on the check submitted with the corresponding periodic payment. A deposit will be returned if the offer is rejected, returned, or withdrawn. I understand that the IRS will not pay interest on any deposit. If the IRS attempts to return a deposit once and it comes back as undeliverable then the IRS will apply the funds to my tax liability.

i) If my offer is accepted and my final payment is more than the agreed amount, the IRS will not return the difference, but will apply the entire payment to my tax debt.

**Pending status of an offer and right to appeal**

j) Once an authorized IRS official signs this form, my offer is considered pending as of that signature date and it remains pending until the IRS accepts, rejects, or returns my offer, or I withdraw my offer. An offer is also considered pending for 30 days after any rejection of my offer by the IRS, and during the time that any rejection of my offer is being considered by the Appeals Office. An offer will be considered withdrawn when the IRS receives my written notification of withdrawal by personal delivery or certified mail or when I inform the IRS of my withdrawal by other means and the IRS acknowledges in writing my intent to withdraw the offer.

k) I waive the right to an Appeals hearing if I do not request a hearing in writing within 30 days of the date the IRS notifies me of the decision to reject the offer.

**Section 8 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 [REDACTED]	Today's date (mm/dd/yyyy) 07-26-2021
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By checking this box you are authorizing the IRS 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 Spouse/Authorized Corporate Officer	Phone number	Today's date (mm/dd/yyyy)
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By checking this box you are authorizing the IRS to contact you at the telephone number listed above and leave detailed messages concerning this offer on your voice mail or answering machine.

**Section 9 Paid Preparer Use Only**

Signature of Preparer	Phone number	Today's date (mm/dd/yyyy)
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By checking this box you are authorizing the IRS 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
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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 Form 2848 with this application or a copy of a previously filed form. Form 2848 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.

Form 8821 allows a third party to receive confidential information but they cannot represent you before the IRS in a Collection matter. If you would like a third party to receive confidential information on your behalf attach a copy if previously filed and include the current tax year on the form.

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

**Privacy Act Statement**

We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to request this information is section § 7801 of the Internal Revenue Code. Our purpose for requesting the information is to determine if it is in the best interests of the IRS to accept an offer. You are not required to make an offer; however, if you choose to do so, you must provide all of the taxpayer information requested. Failure to provide all of the information may prevent us from processing your request.

If you are a paid preparer and you prepared the Form 856 for the taxpayer submitting an offer, we request that you complete and sign Section 9 on Form 856, and provide identifying information. Providing this information is voluntary. This information will be used to administer and enforce the internal revenue laws of the United States and may be used to regulate practice before the Internal Revenue Service for those persons subject to Treasury Department Circular No. 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service. Information on this form may be disclosed to the Department of Justice for civil and criminal litigation. We may also disclose this information to cities, states and the District of Columbia for use in administering their tax laws and to combat terrorism. Providing false or fraudulent information on this form may subject you to criminal prosecution and penalties.