OIC 100
Web-Fill
2-21

NORTH CAROLINA DEPARTMENT OF REVENUE

OFFER IN COMPROMISE

PRINT CLEAR

1) Name and Address of Taxpayer(s)

Name | Date

Trading As | Account ID

Address | SSN/FEIN

City | State | Zip Code

2) Outstanding Liability

Mark an "X" in the box for the correct tax type. Fill in the corresponding tax period(s) and amount(s) due.

Tax Type	Period (s)	Amount of Liability*
☐ **Individual Income**		
☐ **Sales & Use**		
☐ **Withholding**		
☐ **Other (specify)**		
	TOTAL $	

* Include tax, penalty, and interest.

3) Basis For Compromise: (G.S. 105-237.1 authorizes compromises in the following situations. Mark an "X" in the appropriate box(es).)

☐ There is reasonable doubt as to the amount of the liability of the taxpayer under the law and the facts.

☐ The taxpayer is insolvent and the Secretary probably could not otherwise collect an amount equal to or in excess of the amount offered in compromise. A taxpayer is considered insolvent only in one of the following circumstances. (check one):

- ☐ a. It is plain and indisputable that the taxpayer is clearly insolvent and will remain so in the reasonable future.
- ☐ b. The taxpayer has been determined to be insolvent in a judicial proceeding.

☐ Collection of a greater amount than that offered in compromise is improbable, and the funds or a substantial portion of the funds offered in the settlement come from sources from which the Secretary could not otherwise collect.

☐ A federal tax assessment arising out of the same facts has been compromised with the federal government on the same or a similar basis as that proposed to the State and the Secretary probably could not collect an amount equal to or in excess of that offered in compromise.

☐ Collection of a greater amount than that offered in compromise would produce an unjust result under the circumstances.

☐ The taxpayer is a retailer or a person under Article 5 of this Chapter; the assessment is for sales or use tax the retailer failed to collect or the person failed to pay on an item taxable under G.S. 105-164.4(a)(10) and (a)(11), and the retailer or person made a good-faith effort to comply with the sales and use tax laws. This subdivision expires for assessments issued after July 1, 2020.

☐ The assessment is for sales tax the taxpayer failed to collect or use tax the taxpayer failed to pay as a result of the change in the definition of retailer or the sales tax base expansion to (i) service contracts, (ii) repair, maintenance, and installation services, or (iii) sales transactions for a person in retail trade. The Secretary must determine that the taxpayer made a good-faith effort to comply with the sales and use tax laws. This subdivision applies to assessments for any reporting period beginning March 1, 2016, and ending December 31, 2022.

4) Has any period listed above been compromised with the Internal Revenue Service? ☐ **If yes, attach a copy of the agreement.**

5) Amount of Offer:

see page 2

6) 20% Down Payment: _____ (Must be in certified funds)

20% x Line 5

7) Sources of Funds: _____

If source of funds is “third party”, attach OIC-102.

8) Explanation of Circumstances

I am requesting an offer in compromise for the reason(s) listed below:

Note: ***If you are requesting a compromise based on doubt as to liability, explain why you do not believe you owe the tax. If you think you have special circumstances affecting your ability to fully pay the amount due, explain your situation. You may attach additional sheets if necessary.***

*** I declare that to the best of my knowledge and belief this statement of assets, liabilities, and other information is true, correct and complete.**

Signature _____

Date _____

Telephone No. _____

Email Address *(print clearly)* _____