## NC DEPARTMENT OF REVENUE OFFER IN COMPROMISE CHECKLIST

Please read: This checklist lists all documents that may be needed with your Offer In Compromise (OIC) request. Ensure that you read the OIC-101 Offer in Compromise Instruction Booklet in its entirety to determine what information is needed based upon your statutory basis for compromise.

ITEMS:	
1.	Form OIC-100 Offer In Compromise, completed and signed with an offer amount greater than \$0.00.
2.	20% Down Payment made by credit card or in certified funds payable to NCDOR. (Exceptions to this requirement are allowed if you submit a Form OIC-102 Third Party Affirmation, or if your gross income is below the <u>Federal Poverty Guidelines</u> .)
3.	Form OIC-102 Third Party Affirmation
4.	Form RO-1062 Collection Statement for Individuals. Include all documents listed under the signature line of the form, including mortgage and vehicle loan statements.
5.	Form RO-1063 Collection Statement for Businesses (All business offers are required to submit a Form RO-1062 for each officer, partner, or member.) Include all documents listed under the signature line of the form, including mortgage and vehicle loan statements.
	5a. RO-1062 for each officer, partner, or member. Include all documents listed under the signature line of the form, including mortgage and vehicle loan statements.
6.	Worksheet for Offer In Compromise: OIC 101-A (Individual), OIC 101-B (Business Entities), or OIC 101-C (Self-Employed Individuals)
7.	Copy of last two (2) years Federal Income Tax returns, if required to file.
	7a. If not required to file, then attach a signed and dated, written explanation.
8.	Copy of the federal account transcript for all periods if you claim to also owe the IRS.
9.	Copy of last three (3) months paycheck stubs, if applicable.
10	. Copy of last three (3) months bank account statements for all accounts.
11	. Verification of any claimed health issue or disability.
12	Verification documents showing the computation of the claimed corrected tax due and documents supporting your claim. (If statutory basis of compromise is reasonable doubt)

Additional information may be requested after the initial review of the Offer In Compromise.