

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 [Federal Poverty Guidelines](#).)
- _____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.