



## Oklahoma Tax Commission

### Application for Settlement of Tax Liability

<b>1. Applicant(s) Name and Address</b> <hr/> <hr/> <hr/> <hr/>	<b>Social Security Number</b> <hr/> <b>Social Security Number</b> <hr/> <b>FEI Number</b> <hr/> <b>County</b> <hr/> <b>Daytime Phone Number</b> (area code and number) <hr/>															
<b>2. Applicant(s) Mailing Address (If different from above)</b> <hr/> <hr/> <hr/>	<b>3. Applicant(s) Legal Structure</b> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Individual  <input type="checkbox"/> Partnership  <input type="checkbox"/> Trust/Estate         </div> <div> <input type="checkbox"/> Proprietorship  <input type="checkbox"/> Corporation  <input type="checkbox"/> Corporation Officer(s)         </div> </div>															
<b>4. I/We agree to pay</b> the amount of \$ _____ to settle the tax liabilities listed in Section 5 below and will pay this amount in the following manner: (Check One Only) <div style="margin-top: 10px;"> <input type="checkbox"/> Paid in full with this agreement. (Make check payable to the "Oklahoma Tax Commission")         </div> <div style="margin-top: 10px;"> <input type="checkbox"/> A deposit of \$ _____ is attached, the balance to be paid within 30 days from acceptance.         </div> <div style="margin-top: 10px;"> <input type="checkbox"/> The settlement amount will be paid in _____ monthly payments of _____.         </div> <p>Offers for settlement based on grounds A or B must complete the Worksheet for Calculation of Collection Potential.</p>																
<b>5. Description of Tax Liabilities To Be Settled.</b> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 30%;">Tax Type</th> <th style="width: 35%;">Account Number</th> <th style="width: 35%;">Period(s)</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/> Individual Income Tax</td> <td></td> <td></td> </tr> <tr> <td><input type="checkbox"/> Sales &amp; Use Tax</td> <td></td> <td></td> </tr> <tr> <td><input type="checkbox"/> Corporate Income Tax</td> <td></td> <td></td> </tr> <tr> <td><input type="checkbox"/> Other (Specify)</td> <td></td> <td></td> </tr> </tbody> </table>		Tax Type	Account Number	Period(s)	<input type="checkbox"/> Individual Income Tax			<input type="checkbox"/> Sales & Use Tax			<input type="checkbox"/> Corporate Income Tax			<input type="checkbox"/> Other (Specify)		
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<b>6. Grounds for settlement:</b> <div style="margin-top: 10px;"> A <input type="checkbox"/> Collection of the tax with interest and penalties would reasonably result in the taxpayer declaring bankruptcy.         </div> <div style="margin-top: 10px;"> B <input type="checkbox"/> The tax liability is uncollectible due to the insolvency of the taxpayer resulting from factors beyond the control of the taxpayer or other similar factors.         </div> <div style="margin-top: 10px;"> C <input type="checkbox"/> The tax liability is the result of actions of a person other than the taxpayer and to hold taxpayer liable for the tax liability would be inequitable.         </div> <div style="margin-top: 10px;"> D <input type="checkbox"/> In case of "trust fund taxes", the applicant must show that the tax was not collected and that the applicant had a good faith belief that collection of the taxes was not required. (Trust fund taxes collected, but not remitted to the Commission, can not be settled for less than the amount of tax collected.)         </div>																

**7. If any or all of the amount offered is from a loan or gift, provide the name of the lender or donor.**

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**8. If any or all of the amount offered is from a source other than a loan or gift, provide the name of the source.**

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**9.1 If you marked Grounds A or B on page one, or are requesting a settlement based in part on financial hardship, provide (a) a detailed explanation of the events that resulted in the tax liability, (b) why the tax was not filed and/or paid when it was due, and (c) the circumstances that presently prevent you from paying in full.**

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**9.2 If you marked Grounds C or D on page one, provide a detailed explanation of the nature of the events that resulted in the tax liability. You may also include any other information that supports your grounds for settlement.**

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**10. If you are represented by an attorney, accountant or agent, please provide the following contact information:**

Name: \_\_\_\_\_

Firm: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Phone Number (area code and number) \_\_\_\_\_

(Attach Power of Attorney - Form BT-129)

**11. Disclosure Agreement for Offer in Compromise**☐ Pending \_\_\_\_\_  
(as of date)☐ Completed \_\_\_\_\_  
(as of date)

Amount Accepted \$ \_\_\_\_\_ or Declined \$ \_\_\_\_\_

IRS Agent Assigned

Phone Number

Tax Period(s) Covered

Amount Owed

Social Security Number or FEI Number

By my/our signature(s) below, I/we authorize the Oklahoma Tax Commission and the Internal Revenue Service to exchange information from their respective files regarding my/our pending or completed offer in Compromise.

\_\_\_\_\_  
Applicant's Signature\_\_\_\_\_  
Date\_\_\_\_\_  
Applicant's Signature\_\_\_\_\_  
Date\_\_\_\_\_  
Power of Attorney Signature\_\_\_\_\_  
Date

**12. Terms and Conditions**

By submitting this application and signing below, I/we are requesting from the Oklahoma Tax Commission settlement of tax liability as authorized by O.S. 68, Section 219.1. I/we understand and agree to the Terms and Conditions of the Application for Settlement of Tax Liability as follows:

- a) I/We voluntarily submit any payment made with this application.
- b) The Commission will apply any payment made with the application to the oldest existing tax liabilities.
- c) If the Commission rejects the application or if the application is withdrawn, the Commission will treat any amount paid with the application as payment toward the outstanding tax liability unless refund of the payment is requested.
- d) I/We will remain in compliance with all tax return filing and payment provisions of Oklahoma Statutes while this application is pending and during the period of any subsequent pay plan arrangement.
- e) The application remains pending until an authorized Commission official issues notification of acceptance or rejection, or until the application is withdrawn by me/us.
- f) I/We understand that collection activities may continue during the review process, however, the Commission may suspend its collection efforts if the interests of the State will not be compromised.
- g) Payments and refunds applied prior to receipt of the application by the Commission cannot be considered part of the settlement offer and are not subject to refund.
- h) I/We understand that the tax owed will remain a tax liability until all the terms and conditions of the settlement agreement are met. If I/we file bankruptcy before the terms and conditions of the settlement agreement are completed, any claim the Commission files in a bankruptcy proceeding will be a tax claim.

Under penalty of perjury, I/we declare that the information contained in this Application for Settlement of Tax Liability, Attachments, and Schedules are true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Power of Attorney Signature

\_\_\_\_\_  
Date

NOTE: If settlement is requested on grounds A or B, the "Statement of Financial Condition for Individuals" and/or "Statement of

**Mail to: Oklahoma Tax Commission  
Account Maintenance Division - AMW  
Post Office Box 26800  
Oklahoma City, Oklahoma 73126-0800**

Financial Condition for Businesses" must be completed, signed and attached along with the required supporting documentation and a "Worksheet for Computation of Collection Potential" in order for this offer to be processible. In all cases, additional documentation may be requested for verification of information.