

**LOUISIANA**  
 DEPARTMENT of REVENUE

**Offer in Compromise Application**

 Louisiana Department of Revenue  
 Offer in Compromise Program  
 P.O. Box 201  
 Baton Rouge, Louisiana 70821-0201

**Please read instructions before completing this form and include the \$186 non-refundable Application Fee.**

|   |   |
|---|---|
| Tax Type to be included in this offer<br><input type="checkbox"/> Individual <input type="checkbox"/> Business  |   |
| 1. Applicant's Name (Individual)  | Social Security Number  |
| Street Address  |   |
| City, State, ZIP  | Daytime Telephone Number  |
| 1. Applicant's Name (Individual)  | Social Security Number  |
| Street Address  |   |
| City, State, ZIP  | Daytime Telephone Number  |
| 1. Applicant's Name (Business)  | LA Account Number   |
| Street Address  | Parish  |
| City, State, ZIP  | Daytime Telephone Number  |
| 1. Applicant's Name (Business)  | LA Account Number   |
| Street Address  | Parish  |
| City, State, ZIP  | Daytime Telephone Number  |
| 2. Applicant(s) Mailing Address (If different from above)   | 3. Applicant(s) Legal Structure   |
| Street Address  | <input type="checkbox"/> Individual <input type="checkbox"/> Proprietorship<br><input type="checkbox"/> Partnership <input type="checkbox"/> Corporation<br><input type="checkbox"/> Trust/Estate <input type="checkbox"/> Corporate Officer(s)<br><input type="checkbox"/> LLC |
| City, State, ZIP  |   |
| 4. Offer Amount   |   |
| I/We offer to pay the amount of \$_____ to compromise and settle the tax liabilities listed in Section 6 below and will pay this amount in the following manner: <b>(Place an "X" in the appropriate box.)</b><br><br><input type="checkbox"/> Paid in full with this offer. (Make check payable to the "Louisiana Department of Revenue.")<br><input type="checkbox"/> A payment of \$ _____, which is at least 20% of the offer is required; the balance is to be paid within 30 days from acceptance.<br><br><b>Note:</b> An application fee of \$186 and a nonrefundable initial payment of at least 20 percent of the amount offered must be submitted with the Offer in Compromise Application. In the event the Offer in Compromise is rejected, the deposit shall be applied to the taxpayer's outstanding tax liability. |   |
| 5. Method of Payment  |   |
| <input type="checkbox"/> Bank Draft <input type="checkbox"/> Cash <input type="checkbox"/> Credit Card <input type="checkbox"/> Money Order <input type="checkbox"/> Check<br><b>Note:</b> It is understood that this offer will be considered and acted upon in due course and that it does not relieve the taxpayer(s) from the liability sought to be settled until the offer is accepted in writing by the Secretary of the Louisiana Department of Revenue, two assistant secretaries, and the Louisiana Board of Tax Appeals, and there has been full compliance with the terms of the offer.   |   |

**6. Description of Tax Liabilities to be Compromised** (Mark and complete all that apply.)

| <b>Tax Type</b>  | <b>Period(s)</b> | <b>Amount Due</b> | <b>Amount Offered</b> |
|--|------------------|-------------------|-----------------------|
| <input type="checkbox"/> Individual Income Tax<br>SSN _____                  |                  |                   |                       |
| <input type="checkbox"/> Employer Withholding Tax<br>LA Account Number _____ |                  |                   |                       |
| <input type="checkbox"/> Sales & Use Tax<br>LA Account Number _____          |                  |                   |                       |
| <input type="checkbox"/> Corporate Income Tax<br>LA Account Number _____     |                  |                   |                       |
| <input type="checkbox"/> Corporate Franchise Tax<br>LA Account Number _____  |                  |                   |                       |
| <input type="checkbox"/> Other (Specify.) _____<br>LA Account Number _____   |                  |                   |                       |

**7. Reason for Offer:** (Mark either or both and provide supporting statements. Attach additional sheets if necessary.)

☐ Doubt as to Collectibility ("I am unable to pay this tax.")

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☐ Doubt as to Liability ("I do not believe I owe this tax and/or the tax liability is not correct.")

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**8. Provide name of offer funding source.**


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

|                              |      |
|------------------------------|------|
| Name                         | Firm |
| Mailing Address              |      |
| City, State, ZIP             |      |
| Telephone Number<br>(      ) |      |

If you are represented by an attorney, accountant, or agent, attach Power of Attorney – Use Form R-7006 only.

**10. Terms and Conditions**

By submitting this offer and signing below, I/we understand and agree to LDR's Offer in Compromise Terms and Conditions as follows:

- (a) I/We will submit a non refundable application fee of \$186 and a payment of at least 20 percent of the offer that I/We understand will be applied as a partial payment toward my/our tax liability and will not be returned, regardless of the disposition of the offer.
- (b) I/We will remain in compliance with all tax return filing provisions of the Revised Statutes during the existence of this offer.
- (c) The offer remains pending until an authorized LDR representative issues written notification of acceptance or rejection, or until the offer is withdrawn by me/us.
- (d) I/We understand that collection enforcement activity will **not** be suspended while an offer is pending.
- (e) LDR will retain and apply any payment toward the liability for which this offer is made, if the payment was received before official acceptance of the offer. LDR will retain any credits received before full payment of an accepted offer.
- (f) I/We understand that the 20 percent down payment is nonrefundable and will be credited to the liability.
- (g) I/We understand that the tax I/we owe is, and will remain, a tax liability until I/we meet all the terms and conditions of this offer. If I/we file bankruptcy before the terms and conditions of this offer are completed, any claim LDR files in a bankruptcy proceeding will be a tax claim.
- (h) I/We understand that LDR will only consider one Offer in Compromise application in a 10-year period.
- (i) I/We authorize LDR to obtain bank and financial information, as well as a credit history, from any consumer reporting agency for the purpose of verifying the financial information provided by the Offer in Compromise applicant.
- (j) If I/we fail to meet the terms and conditions of an accepted offer, the offer will be considered null and void. LDR will continue to add applicable interest and penalty on the total unpaid balance until paid in full. In addition, LDR may:
  - (1) Immediately issue and record any tax lien necessary to protect the state's legal interest;
  - (2) Proceed with enforced collection of the total outstanding liability;
  - (3) Apply amounts already paid under the offer to the total liability.
- (k) It is also agreed that on notice to the taxpayer of the acceptance of this offer, the taxpayer shall have no right to contest, in court or otherwise, the liability sought to be settled. If full payment is not received within 30 days after notification of the acceptance of this offer, the Secretary of the Louisiana Department of Revenue or a designee may disregard the amount of the offer and, without notice of any kind, assess and collect by seizure or any other legal means, the balance of the original liability.
- (l) I/We waive prescription applicable to the assessment and collection of the liability sought to be settled and agree to the suspension of prescription on assessment and collection for the period during which the offer is pending. The offer shall be deemed pending from the date of acceptance of the waiver of prescription until the date the offer is formally accepted, rejected, or withdrawn in writing.

I/We have examined this offer, including accompanying schedules, returns, and statements, and hereby affirm that to the best of my/our knowledge and belief it is true, correct, and complete.

|                                      |               |
|--------------------------------------|---------------|
| _____<br>Applicant's Signature       | _____<br>Date |
| _____<br>Applicant's Signature       | _____<br>Date |
| _____<br>Power of Attorney Signature | _____<br>Date |
| _____<br>Notary Signature            | _____<br>Date |

**Note:** LDR Forms R-20223 (Statement of Financial Condition for Individuals) or R-20222 (Statement of Financial Condition for Businesses) must be completed, signed, and attached for this to be a complete offer. For individuals filing joint returns, both spouses must sign. If the business is a corporation, this must be signed by an officer or board member; if a partnership or LLC, this must be signed by one of the partners. LDR personnel may request verification of the financial information provided on these forms and may request additional information.

|  |                         |  |
|--|-------------------------|--|
| <b>11. Disclosure Agreement</b> (Complete this section if an Offer in Compromise is currently pending or has been completed with the IRS.) |                         |  |
| <input type="checkbox"/> Completed    Date _____   |                         | <input type="checkbox"/> Accepted (Amount \$ _____) or <input type="checkbox"/> Declined |
| <input type="checkbox"/> Pending    Date filed _____   |                         | IRS Agent Assigned   |
| <input type="checkbox"/> To be filed    Date _____   |                         | Telephone Number<br>(       )  |
| Tax Period(s) Covered  | Amount Owed<br>\$ _____ | Federal Taxpayer Identification Number   |

By my/our signature(s) below, I/we authorize the Louisiana Department of Revenue 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  |

**Revenue Offices – Hours 8:00 A.M. – 4:30 P.M.**

**Headquarters**  
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