

The following documentation must be submitted with the Offer in Compromise Application or your application may be returned as incomplete. **Please submit copies only.** We will **not** return any documentation that you send us. Additional documentation may be required and requested as the evaluation of the Offer in Compromise proceeds.

CHECK LIST OF REQUIRED ITEMS FOR THE ENTITY MAKING THE OFFER *(Check only those boxes that apply. If it does not apply, please explain.)*

- Verification of Income and Expenses**
Year-to-date income and expense statements, cash flow statements, profit and loss statements, a balance sheet, and any other related documents. If entity is subject to annual audit of its financial statements, please submit audited financial statements.
- Bank Information**
Bank statements for savings and checking accounts for the last twelve months. Final statement for any accounts closed within that time. Investment account statements showing the value of stocks, bonds, and mutual funds.
- Current Lease or Rental Agreements**
Include all lease agreements, including property where you are the lessor or lessee.
- Real Property Information**
Mortgage statements, escrow settlement statements, or copies of grant deeds for any property currently owned, sold, or gifted in the last five years.
- Vehicle Information**
Copies of loan/lease statements for any vehicles.
- IRS/FTB/EDD Information**
Complete copies of Internal Revenue Service (IRS) and Franchise Tax Board (FTB) returns for the past three (3) years. Please include all attached schedules. If applicable, copy of IRS, FTB, or Employment Development Department (EDD) Offer in Compromise and acceptance letter or documentation of other IRS/FTB/EDD arrangements.
- Legal Documents**
Copies of judgments, pending lawsuits, trust documents, and bankruptcy documents.
- Authorization to Release Financial Information to the Board of Equalization**
A form will be mailed to you if it is needed to verify financial information.
- Power of Attorney**
A power of attorney is required if a designated representative submits this offer or if you want us to direct questions or requests for information to your representative. Form BOE-392, *Power of Attorney*, may be used.

If your offer is related to sales and use tax, please submit your completed and signed application to your designated compliance representative at your local district office. If your offer is related to special taxes or fees, submit your application and refer questions to the special taxes division that administers your account. If your offer is related to timber taxes, submit your application and refer questions to the Property Taxes Department. Phone numbers for the district offices, special taxes, and property taxes are located on page S5B of this application.

If you submit a deposit of the amount offered, designate the payment as an "OIC Deposit" on the face of the check and include your seller's permit or BOE account number(s). If you submit the application without the deposit, you will be notified when it is required.