

## Form CT-656a Offer of Compromise

(Rev. 03/18)

### Requirements

1. Complete the entire application; do not leave any questions unanswered. Write the words **No** or **None** where applicable. Return the application with all required attachments to the Department of Revenue Services (DRS) at the address above.
2. If you cannot include all the requested information in the spaces provided on the application, attach additional sheets as appropriate.
3. Each applicant must provide copies of the following:
  - Last two federal income tax forms and returns filed with the Internal Revenue Service. Include all supporting schedules, forms W-2 or 1099, or any other attachments;
  - Current consumer credit report; **and**
  - Last 2 employment pay stubs.
4. If you filed for bankruptcy within the past five years, provide a copy of the discharge notice.
5. While you are not required to submit a payment with your offer of compromise, any payment will be deposited by DRS and applied to your tax liability in accordance with Conn. Gen. Stat. §12-39h. Your payment will not be returned or refunded to you if you withdraw your offer or if your offer is rejected. The deposit by DRS of any payment you make does not constitute acceptance, conditional or otherwise, of your offer by DRS.
6. After your offer is conditionally accepted, but before you have paid the full amount of your offer, including any accrued interest, you will return to DRS, uncashed, any refund check issued to you and relating to a tax overpayment reported on any Connecticut tax return. The amount of the refund check will be applied to the amount of your offer.
7. By making your offer of compromise, you irrevocably and conclusively waive any and all rights and remedies you have to contest, in court or otherwise, your liability for the amount of your offer if your offer is conditionally accepted by DRS. If DRS rejects your offer or you withdraw your offer before it is rejected or conditionally accepted by DRS, you retain any rights and remedies, to the extent they have not lapsed or been exhausted, to contest your liability for the amount of your offer.

### Terms and Conditions

1. Upon receipt of your offer of compromise, DRS will either reject or conditionally accept your offer.
2. If DRS conditionally accepts your offer, final acceptance of your offer by DRS is conditioned on your full and complete satisfaction of the terms and conditions in Paragraph 8. If you fail to satisfy fully and completely these terms and conditions, your tax liability reverts to its original amount (prior to the conditional acceptance of your offer of compromise), and DRS may, without further notice, immediately take whatever steps necessary to collect the unpaid portion of your original tax liability.
3. DRS will reject your offer of compromise if at the time your offer is made:
  - You have not filed all required Connecticut tax returns;
  - You are being criminally prosecuted for a Connecticut tax liability; **or**
  - You have begun a voluntary bankruptcy case by filing a petition with the U.S. Bankruptcy Court under Title 11 of the U.S. Code, and another person has filed an involuntary bankruptcy case against you.
4. By submitting this offer, you are authorizing DRS, at its discretion, to obtain copies of your consumer credit reports for the purpose of evaluating this application before, during, and subsequent to any agreement.
8. If DRS conditionally accepts your offer, then, upon your full and complete satisfaction of the terms in this paragraph, acceptance of your offer by DRS is final.
  - a. You pay the full amount of your offer and any accrued interest;
  - b. After your offer is conditionally accepted but before you have paid the full amount of your offer, including any accrued interest, you timely file all required Connecticut tax returns that become due;
  - c. After your offer is conditionally accepted but before you have paid the full amount of your offer, including any accrued interest, you do not begin a voluntary bankruptcy case by filing a petition with the U.S. Bankruptcy Court under Title 11 of the U.S. Code, and another person does not file an involuntary bankruptcy case against you; **and**
  - d. You have not misrepresented, with fraudulent intent, your ability to pay your original tax liability. If DRS determines you fraudulently misrepresented your ability to pay your original tax liability, your tax liability will revert to its original amount prior to the conditional acceptance of your offer.

## Form CT-656a

### Offer of Compromise

(Rev. 03/18)

Name, DBA, and address of taxpayer(s)		Date of birth	
		Number of dependents claimed on federal income tax return	
Connecticut Tax Registration Number	Social Security Number or Federal Employer Identification Number	For DRS Use Only	
To: Commissioner of Revenue Services      Date		Amount paid	Date received
		\$	

I understand this offer is based on doubt as to collectibility and will be accepted only after that fact has been established. A completed financial statement must be included with this offer.

I submit this offer to compromise the tax liabilities plus interest, penalties, additions to tax, and additional amounts required by law (tax liability) for the tax type and period(s) listed below.

Tax type	Period(s)	Is this bill under appeal?

I offer to pay \$ \_\_\_\_\_ by \_\_\_\_\_ .

DRS must receive payment within 30 days from the date the offer is accepted. Interest continues to accrue on any unpaid balance until the date it is paid in full.

#### Read All Requirements, Terms, and Conditions

**Declaration:** I declare under penalty of law that I have examined this application and to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Print name	Title	Telephone number	Date
Spouse's name (if joint liability)	Spouse's signature (if joint liability)		Date
Signature of authorized DRS official	Title	Date	

Disposition:     Conditional Acceptance     Rejection

**A. Bank Accounts:** Savings, checking, certificates of deposit, IRA, Keough, etc.

Name and Address of Institution	Account Number	Account Type	Balance

**B. Real Estate**

Location (Number, street, town, state, ZIP code)	Mortgage Holder	Estimated Market Value	Balance of Mortgage	Monthly Payment

**C. Other Assets:** Cars, boats, RV's, personal property

Name and Address of Creditors	Account Number	Credit Limit	Current Balance	Minimum Monthly Amount

**D. Credit:** All loans, credit cards, installment accounts, other debts

Name and Address of Creditors	Account Number	Credit Limit	Current Balance	Minimum Monthly Amount

**Monthly Income**

Your net pay	\$ _____
Your spouse's net pay	\$ _____
Social security or pensions	\$ _____
Profit from your business	\$ _____
Rental income	\$ _____
Child support income	\$ _____
Alimony from former spouse	\$ _____
Other income: (source)	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
<b>Total Income</b>	<b>\$ _____</b>

**Monthly Expenses**

Rent	\$ _____
Mortgage	\$ _____
Utilities (electricity, heating, etc.)	\$ _____
Transportation (gas, bus fares)	\$ _____
Credit cards	\$ _____
Groceries	\$ _____
Child support expense	\$ _____
Alimony expense to former spouse	\$ _____
Loan payments: (list)	\$ _____
Other: (explain)	\$ _____
_____	\$ _____
<b>Total Expenses</b>	<b>\$ _____</b>

**Declaration:** I declare under penalty of law that I have examined this application and to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Your signature \_\_\_\_\_

Spouse's signature \_\_\_\_\_

Date \_\_\_\_\_