

**COMPTROLLER OF MARYLAND
OFFER IN COMPROMISE**

Item 1 – Name and Address of Taxpayer(s)

Name

Name

Street Address

City State ZIP Code

Mailing Address (if different from above)

Street Address

City State ZIP Code

Item 2 – Social Security Number(s) (a) Primary _____ (b) Secondary _____

Item 3 – Employer Identification Number _____

Item 4 – Combined Registration Number _____

Item 5 – To: Comptroller of Maryland

I submit this offer to compromise the tax liabilities plus any interest and penalties for the tax type and period below: (Please mark and "X" in the box for the correct description and fill-in the correct tax period(s), adding additional periods, if needed.)

- Income Tax – Tax Periods _____
- Sales and Use Tax – Tax Periods _____
- Withholding Tax – Tax Periods _____
- Admissions and Amusement Tax – Tax Periods _____
- Other Tax(es) [specify type(s) and period(s)] _____

Item 6 – I submit this offer for the reason(s) checked below:

- Insufficient Resources** – "I have insufficient assets and income to pay the full amount." You must include a complete financial statement, Form MD 433-A.
- Economic or other Hardship** – "I owe this amount and have sufficient assets to pay the full amount, but due to my exceptional circumstances, requiring full payment would cause an economic hardship or would be unfair and inequitable." You must include a complete financial statement, Form 433-A and complete Item 9.

Item 7

I/we offer to pay \$ _____

- Paid in full with this offer.
- Deposit of \$ _____ is attached to this offer.
- No deposit

If payment terms are requested, describe terms and conditions below.

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Name

Item 8 – By submitting this offer, I understand and agree to the following conditions:

- (a) I voluntarily submit all payments made on this offer.
- (b) The Comptroller of Maryland will apply payments made under the terms of this agreement in the best interests of the state.
- (c) The Comptroller of Maryland will keep all payments and credits made, received, or applied to the amount being compromised before this offer was submitted. The Comptroller of Maryland will also keep any payments made under the terms of an installment agreement while this offer is pending.
- (d) I understand that I remain responsible for the full amount of the tax liability unless the Comptroller of Maryland accepts the offer in writing and I have met all the terms and conditions of this offer.
- (e) If the Comptroller of Maryland accepts the offer in writing, I waive the right to contest the amount of the tax, interest, and penalty.
- (f) If I fail to meet any of the terms and conditions of the offer, the offer is in default, and the Comptroller of Maryland may:
 - (i) immediately file suit or levy to collect the entire unpaid balance of the offer, without further notice of any kind;
 - (ii) immediately file suit or levy to collect the original amount of the tax liability, without further notice of any kind.

If I fail to comply with all provisions of state law relating to filing my returns and paying my/our required taxes for three (3) years from the date the Comptroller of Maryland accepts the offer, the Comptroller of Maryland may treat the offer as defaulted and reinstate the unpaid balance. The Comptroller of Maryland will continue to add interest, as required by law, on the amount the Comptroller of Maryland determines is due after default. The Comptroller of Maryland will add interest from the date the offer is defaulted until I completely satisfy the amount owed.

Item 9 – Explanation of Circumstances

I am requesting an offer in compromise for the reason(s) listed below:

Signature of Power of Attorney Date

Under penalties of perjury, I declare that I have examined this offer, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Taxpayer Date

Signature of Taxpayer Date