

The following documentation must be submitted with your Offer-in-Compromise Application or your application may be returned as incomplete. **Please submit copies only.** We will **not** return any documents 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 *(check only those boxes that apply)*

- Verification of Income
Pay stubs for the past three months or financial statements for the past two years if you are self-employed
- Verification of Expenses
Billing statements for the last three months *(include copies of charge card statements, bills from other creditors and personal loan statements)*
- Bank Information
Bank statements for savings and checking accounts for the last six months *(If you are self-employed, provide bank statements for the last twelve months. Include any accounts that have been closed)*

Investment account statements showing the value of stocks, bonds, mutual funds and/or retirement or profit sharing plans (IRA, 401K, Keogh, Annuity)
- Current Lease or Rental Agreements
Include all lease agreements, including property where you are the lessor or lessee
- Real Property Information
Mortgage statements and escrow statements for property you currently own, or property you sold or gifted in the last five years
- IRS/FTB Information
Complete copies of Internal Revenue Service (IRS) or Franchise Tax Board (FTB) returns for the past three (3) years

If applicable, copy of IRS or FTB OIC, and acceptance letter or other IRS/FTB arrangements
- Legal Documents
Marital settlement agreements, divorce decrees, marital property settlements, trust documents, and bankruptcy documents
- Medical Documentation:
Physician's letter and/or other documents to show any medical condition that should be considered.
- Authorization to Release Financial Information to the Board of Equalization
This form may be required to allow the Board to verify financial information.
- Power Of Attorney
Power of attorney, if this offer is submitted by a designated representative. A Form BOE-392, *Power of Attorney*, may be used.

Submit your completed and signed application to your designated compliance representative at your local Board office.

If you submit a deposit of the amount offered, designate the payment as a "2B Deposit" on the face of the check. If you submit the application without the deposit, you will be notified when it is required.

If you have questions other than those answered on the last page of this booklet, please contact your local Board office.

If your offer is related to special taxes, submit your application and refer questions to the Special Taxes Department.