



Form 656-L

# Offer in Compromise

## (Doubt as to Liability)

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#### IRS contact information

If you have questions regarding qualifications for an offer in compromise, please call our toll-free number at 1-800-829-1040. You can get forms and publications by calling 1-800-TAX-FORM (1-800-829-3676), by visiting your local IRS office, or at [www.irs.gov](http://www.irs.gov).

#### Taxpayer resources

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. TAS helps taxpayers whose problems with the IRS are causing financial difficulties, who've tried but haven't been able to resolve their problems with the IRS, or believe an IRS system or procedure isn't working as it should. This service is free. Your local advocate's number is in your local directory and at [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov). You can also call TAS at 1-877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov). The Taxpayer Advocate is your voice at the IRS.

Low Income Taxpayer Clinics (LITCs) are *independent* from the Internal Revenue Service (IRS) and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve a tax problem with the IRS. LITCs can represent taxpayers in audits, appeals, tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer's rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LTC near you, see the LTC page at [www.taxpayeradvocate.irs.gov/litcmap](http://www.taxpayeradvocate.irs.gov/litcmap) or IRS [Publication 4134](#), Low Income Taxpayer Clinic List. This Publication is also available online at [www.irs.gov](http://www.irs.gov) or by calling the IRS toll-free at 1-800-829-3676.

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## INSTRUCTIONS FOR FORM 656-L, OFFER IN COMPROMISE (DOUBT AS TO LIABILITY)

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### WHAT YOU NEED TO KNOW

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#### Your Rights as a Taxpayer

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. Explore your rights and our obligations to protect them. For more information on your rights as a taxpayer, visit Taxpayer Bill of Rights <https://www.irs.gov/pub/irs-pdf/p5169.pdf>.

#### What is a Doubt as to Liability offer?

Doubt as to liability exists where there is a genuine dispute as to the existence or amount of the correct tax debt under the law. If you have a legitimate doubt that you owe part or all of the tax debt, you will need to complete a Form 656-L, *Offer in Compromise (Doubt as to Liability)*.

Doubt as to liability cannot be disputed or considered if the tax debt has been established by a final court decision or judgment concerning the existence or amount of the assessed tax debt or if the assessed tax debt is based on current law.

Submitting an offer application does not guarantee that the IRS will accept your offer. It begins a process of evaluation and verification by the IRS.

If you have supplied information to the Internal Revenue Service or are responding to a notice you received relating to the same matter for which you are submitting your offer, you should resolve the outstanding issues prior to filing the offer. If your issue is being worked by another area, for example you have requested an audit reconsideration to resolve whether you are liable for the tax, then an offer should not be filed until the issue is resolved. Failure to follow-up and resolve an issue may lead to the IRS returning the offer without further consideration.

A doubt as to liability offer will only be considered for the tax period(s) in question.

**Note: If you agree that you owe the tax but cannot afford to pay, DON'T FILE a Form 656-L. See "What if I agree with the tax debt but cannot afford to pay in full?"**

#### What documentation or support is needed?

You must provide a written statement explaining why the tax debt or portion of the tax debt is incorrect. In addition, you should provide supporting documentation or evidence that will help the IRS identify the reason(s) you doubt the accuracy of the tax debt. If you are unable to reconstruct your books and records, you can provide an explanation that supports reasonable doubt justifying a reduction to a portion or all of your tax debt.

**Note: Failing to provide a written statement explaining why the tax debt or a portion of the debt is incorrect will cause your offer to be returned without further consideration.**

#### How much should I offer?

You must make an offer that is \$1 or more, and it should be based on what you believe the correct amount of tax should be. If you believe you don't owe any tax, see the DATL Pre-Qualifier Assessment below, for additional information.

**Note: Don't include any payment(s) with the Form 656-L. No deposit or application fee is required for a Doubt as to Liability offer.** Payments received will not be returned and will be applied to the tax liability in the best interest of the government.

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### IMPORTANT INFORMATION

#### What alternatives do I have to sending in a Doubt as to Liability, Offer in Compromise

When you disagree with the accuracy of a tax debt, depending on the situation and the type of tax, the IRS has other available remedies. If your tax debt is other than a Trust Fund Recovery Penalty (TFRP) or Personal Liability Excise Tax (PLET), you should pursue the options below first before submitting an offer.

**You DON'T qualify for a DATL offer if ANY of the following conditions apply:**

You are in an open bankruptcy (you may file once completed/discharged).

If you went to court and the court made a final decision – we cannot override the Court's decision.

If you are paying owe restitution, We cannot compromise restitution.

Your debt is in litigation with the Department of Justice.

If you already have an accepted Doubt as to Collectibility (DATC) offer or DATL for the same tax year and tax liability.

You have made an election under IRC § 965(i) for the liability at issue; the IRS will not compromise such liabilities. Furthermore, any liability for which payment is being deferred under IRC § 965(h)(1) will be compromised only if an acceleration of payment under section 965(h)(3) and the regulations thereunder has occurred and no portion of the liability to be compromised resulted from entering into a transfer agreement under section 965(h)(3).

**Notice of Federal Tax Lien**

A lien is a legal claim against all your current and future property. When you don't pay your first bill for taxes due, a lien is created by law and attaches to your property. A Notice of Federal Tax Lien (NFTL) provides public notice to creditors and is filed to establish priority of the IRS claim versus the claims of certain other creditors. The IRS may file a NFTL while your offer is being considered. If you have not finished paying your offer amount, then the IRS may be entitled to any proceeds from the sale of real property if the tax lien(s) has/have not been released. You may be entitled to file an appeal under the Collection Appeals Program (CAP) before this occurs or request a Collection Due Process hearing after this occurs. See [Publication 1660](#) for more information on CAP rights.

**Note:** A Notice of Federal Tax Lien (NFTL) will not be filed on any individual shared responsibility payment under the Affordable Care Act.

**Examples of when you should submit a Doubt as to Liability Offer**

You should only submit a doubt as to liability offer if you are unable to dispute the amount of tax the IRS claims you owe during the time allowed by the Internal Revenue Code or IRS guidelines.

Possible reasons for submitting a doubt as to liability offer in compromise include the following: the examiner made a mistake interpreting the tax law; the examiner failed to consider the evidence presented; new evidence is available to support a change to the assessment. Below are some examples of when it may be appropriate to submit an offer based on doubt as to liability.

Example 1: You were audited by the IRS. When this happened, you moved and did not get the notification, or you suffered a disaster (such as books and records were destroyed in a fire or other natural disaster) causing you to miss the meeting with the auditor. The IRS disallowed all expenses and now you have a tax debt. You discover the problem when you try to borrow some money and find there is a federal tax lien filed. You are unable to reconstruct your books and records, but you can provide an explanation that supports reasonable doubt justifying a reduction to a portion or all of your tax debt. You will need to request a reconsideration prior to filing a DATL offer. If you receive an adverse determination and you did not appeal, you may file a DATL offer once the reconsideration is closed.

Example 2: You filed your tax return reporting stock options as valued by your employer, which created a tax liability including Alternative Minimum Tax (AMT). You paid part of the tax debt but could not pay the full amount owed. You later discovered that the stocks were not worth as much as you originally reported. This was due to fraudulent acts by the broker and/or your employer. IRS informed you the full amount of the tax debt must be paid before they can consider your claim for refund. You must file a Form 1040X, U.S. Individual Income Tax Return, to correct the value of the stocks originally claimed. If you receive an adverse determination and you did not appeal, you may file a DATL offer.

**What if I agree with the tax debt but cannot afford to pay in full?**

A doubt as to collectibility offer, is when you agree that you owe the taxes, but you cannot pay your tax debt in full. To be considered for a doubt as to collectibility offer you must make an appropriate offer based on what the IRS considers your true ability to pay. To request consideration under doubt as to collectibility, don't use this form. You must complete a **Form 656, Offer in Compromise**, found in 656 Booklet, *Offer in Compromise Booklet*. For additional assistance in calculating your doubt as to collectibility offer amount, use the online Offer In Compromise Pre-Qualifier tool at [http://irs.treasury.gov/oic\\_pre\\_qualifier/](http://irs.treasury.gov/oic_pre_qualifier/).

**IMPORTANT NOTE**

You cannot submit an offer based on doubt as to liability (Form 656-L) and a separate offer based on doubt as to collectibility (Form 656) at the same time.

It is in your best interest to resolve any disagreements about the validity of the tax debt before filing an offer based on doubt as to collectibility. **If you send a Doubt as to Collectibility and Doubt as to Liability, the doubt as to collectibility offer will be returned without further consideration.**

**DOUBT AS TO LIABILITY (DATL) PRE-QUALIFIER ASSESSMENT**

Review the questions below to see if you may be eligible for a DATL Offer in Compromise. These questions are a guide to help determine if you may be eligible and if you are filing the correct type of resolution.

- 1. Do you want to file an Offer in Compromise because you cannot afford to pay the amount you owe or paying in full would cause a hardship?**
  - Yes, DON'T FILE FORM 656-L, Doubt as to Liability, see [Form 656-B](#), Doubt as to Collectibility (DATC) booklet:
  - No, continue to next question
- 2. Do you believe your tax debt is incorrect due to items that were not reported correctly on your originally filed tax return, including: Form 1040, U.S. Individual Income Tax Return, Form 1120, U.S. Corporation Income Tax Return, Form 706, United States Estate (and Generation-Skipping transfer) Tax Return, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return?**
  - Yes, DON'T FILE FORM 656-L Doubt as to Liability. You must file a [Form 1040-X](#), Amended US Individual Income Tax Return or [Form 1120-X](#), Amended U.S. Corporation Income Tax Return, US Estate Tax Return, [Form 709](#), US Gift Return and mail to the IRS Service center listed in the instructions.
  - No, continue to next question
- 3. Do you believe your tax debt is incorrect because the IRS filed your Form 1040, U.S. Individual Income Tax Return, or the IRS prepared and filed your business tax returns (940, 941 etc.)?**
  - Yes, DON'T FILE FORM 656-L Doubt as to Liability. Submit a signed original tax return for processing to the appropriate IRS Center as listed in the Form 1040 instructions. [Form 1040](#), U.S. Individual Income Tax Return, [Instruction 1040 and 1040-SR](#) or visit [Tax Information for Businesses](#) for forms and instructions.
  - No, continue to next question
- 4. Do you believe your tax debt is incorrect because an audit was performed on your tax return?**
  - Yes, DON'T FILE FORM 656-L Doubt as to Liability. Submit a request for audit reconsideration. See [Publication 3598](#), What you should know about the Audit Reconsideration process and where to file.
  - No, continue to next question
- 5. Do you believe you should be entitled to a reduction or forgiveness of a penalty only?**
  - Yes, DON'T FILE FORM 656-L Doubt as to Liability - You may be eligible for penalty abatement. See the following links and call the number listed: <https://www.irs.gov/pub/irs-pdf/f843.pdf> or <https://www.irs.gov/businesses/small-businesses-self-employed/penalty-relief-due-to-first-time-penalty-abatement-or-other-administrative-waiver>
  - No, continue to next question
- 6. Do you disagree with an IRS adjustment made to your tax based on unreported income?**
  - Yes, DON'T FILE FORM 656-L, Doubt as to Liability. Please respond to the [CP2000 notice](#) sent to you by the IRS.
  - No, continue to next question
- 7. Do you believe your tax debt is incorrect because there is a discrepancy between Forms 941,943,944,945,1040 or 1040 Schedule H and the data reported to social security administration on Form W-2, W-3?**
  - Yes, DON'T FILE FORM 656-L, Doubt as to Liability. You need to send in a corrected W-2/3 or corrected 941/943 etc. See IRS.gov - CAWR
  - No, continue to next question

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**8. Do you believe you don't owe for the Affordable Care Act or marketplace tax?**

- Yes, DON'T FILE FORM 656-L, you need to file Form 1040-X, Amended U.S. Individual Tax Return. Please see [www.irs.gov](http://www.irs.gov) for Form 1040-X and instructions
- No, continue to next question

**9. Are you submitting an SS-8 Workers Classification Determination?**

- Yes, DON'T FILE FORM 656-L, see the instructions on how to resolve your SS-8 found at [SS-8 Forms and Instructions](#).
- No, continue to next question

**10. Is the offer solely for an Injured Spouse?**

- Yes, DON'T FILE FORM 656-L, follow the instructions found on IRS.gov [Form 8379](#), Injured Spouse Allocation.
- No, continue to next question

**11. Do you wish to file an Offer in Compromise because you don't believe that you owe all or part of the tax debt and you have already pursued any of the applicable alternatives above?**

- Yes, Complete [Form 656-L](#), Doubt as to Liability.

**Note:** If you don't have a tax debt, you are not eligible for an offer until you have received a balance due notice.

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**If you answered "NO" for questions 1 – 10 above, you may qualify to file a DATL offer. Please make sure to include the following when filing your Form 656-L.**

You **must** make an offer for more than \$1.00 and should be based on what you believe you owe.

You **must** provide a written statement explaining why the tax debt or portion of the debt is incorrect.

You **must** provide supporting documentation or evidence that will help the IRS identify the reason(s) you doubt the accuracy of the tax debt. Sign the Form 656-L.

Form <b>656-L</b> (December 2020)	Department of the Treasury - Internal Revenue Service <b>Offer in Compromise (<i>Doubt as to Liability</i>)</b>	OMB Number 1545-1686
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**► To: Commissioner of Internal Revenue Service**

In the following agreement, the pronoun "we" may be assumed in place of "I" when there are joint liabilities and both parties are signing this agreement.

I submit this offer to compromise the tax liabilities plus any interest, penalties, additions to tax, and additional amounts required by law for the tax type and period(s) marked below in section 1 or section 2

**IRS Received Date****Section 1 Individual Information (Form 1040 filers)**

Your First Name, Middle Initial, Last Name	Social Security Number (SSN) - -
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If a Joint Offer: Spouse's First Name, Middle Initial, Last Name	Social Security Number (SSN) - -
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Your Physical Home Address ( <i>Street, City, State, ZIP Code</i> )	Your Mailing Address ( <i>if different from your Physical Home Address or Post Office Box Number</i> )
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Is this a new address? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, would you like us to update our records to this address? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Employer Identification Number (*For self-employed individuals only*)

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**Individual Tax Periods** **1040** U.S. Individual Income Tax Return [List all year(s); for example, 2018, 2019, etc.] **941** Employer's Quarterly Federal Tax Return [List all quarterly period(s); for example, 03/31/2019, 06/30/2019, 09/30/2019, etc.] **940** Employer's Annual Federal Unemployment (FUTA) Tax Return [List all year(s); for example, 2018, 2019, etc.]

**Trust Fund Recovery Penalty** as a responsible person of (*enter business name*) \_\_\_\_\_, for failure to pay withholding and Federal Insurance Contributions Act taxes (Social Security taxes), for period(s) ending [List all quarterly period(s); for example, 03/31/20019, 06/30/2019, etc.]

 **Other Federal Tax(es)** [specify type(s) and period(s)]**Section 2 Business Information (Form 1120, 940, 941, etc., filers)**

Business Name

Business Physical Address ( <i>Street, City, State, ZIP Code</i> )	Business Mailing Address ( <i>Street, City, State, ZIP Code</i> )
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Employer Identification Number ( <i>EIN</i> ) -	Name and Title of Primary Contact	Telephone Number ( ) -
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**Business Tax Periods** **1120** U.S. Corporate Income Tax Return [List all year(s); for example, 2018, 2019, etc.] **941** Employer's Quarterly Federal Tax Return [List all quarterly period(s); for example, 03/31/2019, 06/30/2019, 09/30/2019, etc.] **940** Employer's Annual Federal Unemployment (FUTA) Tax Return [List all year(s); for example, 2018, 2010, etc.] **Other Federal Tax(es)** [specify type(s) and period(s)]

**Note:** If you need more space, use a separate sheet of paper and title it "Attachment to Form 656-L Dated \_\_\_\_\_." Sign and date the attachment following the listing of the tax periods.

**Section 3****Amount of the Offer**

I offer to pay \$ \_\_\_\_\_

Must be \$1 or more and payable within 90 days of the notification of acceptance, unless an alternative payment term is approved at the time the offer is accepted. **Don't send any payment with this form.** If you don't offer at least \$1, your offer will be returned without consideration.

**Section 4****Terms**

**By submitting this offer, I have read, understand, and agree to the following terms and conditions:**

**Terms, Conditions, and Legal Agreement**

a) The IRS will apply payments made under the terms of this offer in the best interest of the government.

b) I voluntarily submit all payments made on this offer.

**IRS will keep my payments and fees**

c) The IRS will keep all payments and credits made, received, or applied to the total original tax debt before I send in the offer or while it is under consideration, including any refunds from tax returns and/or credits from tax years prior to the year in which the offer was accepted.

d) The IRS may levy under section 6331(a) up to the time that the IRS official signs and acknowledges my offer as pending, which is accepted for processing, and the IRS may keep any proceeds arising from such a levy.

e) If the Doubt as to Liability offer determines that I don't owe the taxes, or the IRS ultimately over-collected the compromised tax liability, the IRS will return the over-collected amount to me, unless such refund is legally prohibited by statute.

f) If the IRS served a continuous levy on wages, salary, or certain federal payments under sections 6331(e) or (h), then the IRS could choose to either retain or release the levy. No levy may be made during the time an offer in compromise is pending.

**I agree to the time extensions allowed by law**

g) To have my offer considered, I agree to the extension of time limit provided by law to assess my tax debt (statutory period of assessment). I agree that the date by which the IRS must assess my tax debt will now be the date by which my debt must currently be assessed plus the period of time my offer is pending plus one additional year if the IRS rejects, returns, or terminates my offer, or I withdraw it. [Paragraph (l) of this section defines pending and withdrawal]. I understand I have the right not to waive the statutory period of assessment or to limit the waiver to a certain length or certain periods or issues. I understand, however, the IRS may not consider my offer if I decline to waive the statutory period of assessment or if I provide only a limited waiver. I also understand the statutory period for collecting my tax debt will be suspended during the time my offer is pending with the IRS, for 30 days after any rejection of my offer by the IRS, and during the time any rejection of my offer is being considered by the Independent Office of Appeals.

h) The IRS cannot collect more than the full amount of the tax debt under this offer.

**I understand I remain responsible for the full amount of the tax liability**

i) I agree that I will remain liable for the full amount of the tax liability, accrued penalties and interest, until I have met all of the terms and conditions of this offer. Penalties and interest will continue to accrue until all payment terms of the offer have been met. If I file for bankruptcy before the terms and conditions of the offer are met, I agree that the IRS may file a claim for the full amount of the tax liability, accrued penalties and interest, and that any claim the IRS files in the bankruptcy proceeding will be a tax claim.

j) I understand the tax I offer to compromise is and will remain a tax debt until I meet all the terms and conditions of this offer. If I file bankruptcy before the terms and conditions of this offer are completed, any claim the IRS files in bankruptcy proceedings will be a tax claim.

k) Once the IRS accepts the offer in writing, I have no right to contest, in court or otherwise, the amount of the tax debt.

**Pending status of an offer and right to appeal**

l) The offer is pending starting with the date an authorized IRS official signs this form. The offer remains pending until an authorized IRS official accepts, rejects, returns, or acknowledges withdrawal of the offer in writing. If I appeal an IRS rejection decision on the offer, the IRS will continue to treat the offer as pending until the Independent Office of Appeals accepts or rejects the offer in writing. If an offer is rejected, no levy may be made during the 30 days of rejection. If I don't file a protest within 30 days of the date the IRS notifies me of the right to protest the decision, I waive the right to a hearing before the Independent Office of Appeals about the offer.

**I understand if IRS fails to make a decision in 24-months my offer will be accepted**

m) I understand under Internal Revenue Code (IRC) § 7122(f), my offer will be accepted, by law, unless IRS notifies me otherwise, in writing, within 24 months of the date my offer was initially received.

**I understand what will happen if I fail to meet the terms of my offer (e.g. default)**

n) If I fail to meet any of the terms of this offer, the IRS may levy or sue me to collect any amount ranging from the unpaid balance of the offer to the original amount of the tax debt (less payments made) plus penalties and interest that have accrued from the time the underlying tax liability arose. The IRS will continue to add interest, as required by Section § 6601 of the Internal Revenue Code, on the amount of the IRS determines is due after default.

**I understand the IRS may file a Notice of Federal Tax Lien on my/our property**

o) The IRS may file a Notice of Federal Tax Lien to protect the Government's interest during the offer investigation. The tax lien will be released 35 days after the payment terms have been satisfied and the payment has been verified. If the offer is accepted, the tax lien will be released within 35 days of when the payment terms have been satisfied and the payment has been verified. The time it takes to verify the payment varies based on the form of payment.

**I authorize the IRS to contact relevant third parties in order to process my/our offer**

p) I understand that IRS employees may contact third parties in order to respond to this request, and I authorize the IRS to make such contacts. Further, in connection with this request, by authorizing the IRS to contact third parties, I understand that I will not receive notice of third parties contacted as is otherwise required by IRC § 7602(c).

**Section 5****Explanation of Circumstances****THIS SECTION MUST BE COMPLETED.**

Explain why you believe the tax is incorrect. Reminder: if your explanation indicates you cannot afford to pay, don't file a Form 656-L. Refer to page 4 "What if I agree with the tax debt but cannot afford to pay in full?", for additional information. **Note: You may attach additional sheets if necessary. Please include your name and SSN and/or EIN on all additional sheets or supporting documentation.**

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**Section 6****Signature(s)**

**Taxpayer Attestation: If I submit this offer on a substitute form, I affirm this form is a verbatim duplicate of the official Form 656-L, and I agree to be bound by all the terms and conditions set forth in the official Form 656-L. 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.**

<input type="checkbox"/> Signature of Taxpayer/Corporation Name	Daytime Telephone Number (     )     -	Today's date (mm/dd/yyyy)
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The IRS may contact you by telephone about this offer. By checking this box, you authorize the IRS to leave detailed messages concerning your offer on your voice mail or answering machine.

<input type="checkbox"/> Signature of Spouse/Authorized Corporate Officer	Today's date (mm/dd/yyyy)
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The IRS may contact you by telephone about this offer. By checking this box, you authorize the IRS to leave detailed messages concerning your offer on your voice mail or answering machine.

**Section 7****Application Prepared by Someone Other than the Taxpayer**

If this application was prepared by someone other than you (the taxpayer), please fill in that person's name and address below.

Name

Address (Street, City, State, ZIP Code)	Daytime Telephone Number (     )     -
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**Section 8****Paid Preparer Use Only****Signature of Preparer**

The IRS may contact you by telephone about this offer. By checking this box, you authorize the IRS to leave detailed messages concerning your offer on your voice mail or answering machine.

Name of Preparer	Today's date (mm/dd/yyyy)	Preparer's CAF no. or PTIN
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Firm's Name, Address, and ZIP Code	Daytime Telephone Number (     )     -
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**If you would like to have someone represent you during the offer investigation, include a valid, signed Form [2848](#) or [8821](#) with this application, or a copy of a previously filed form.**

Form 8821 allows a third party to receive confidential information only, however, they cannot represent you before the IRS in a collection matter.

**IRS Use Only**

I accept the waiver of the statutory period of limitations on assessment for the Internal Revenue Service, as described in Section 4(g).

Signature of Authorized IRS Official	Title	Today's date (mm/dd/yyyy)
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## Privacy Act Statement

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We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to request this information is contained in Section 7801 of the Internal Revenue Code.

Our purpose for requesting the information is to determine if it is in the best interests of the IRS to accept an offer. You are not required to make an offer; however, if you choose to do so, you must provide all of the information requested. Failure to provide all of the information may prevent us from processing your request.

If you are a paid preparer and you prepared the Form 656-L for the taxpayer submitting the offer, we request that you complete and sign Section 8 on the Form 656-L and provide identifying information. Providing this information is voluntary. This information will be used to administer and enforce the internal revenue laws of the United States and may be used to regulate practice before the Internal Revenue Service for those persons subject to Treasury Department Circular 230, <https://www.irs.gov/pub/irs-pdf/pcir230.pdf>. Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service. Information on this form may be disclosed to the Department of Justice for civil and criminal litigation.

We may also disclose this information to cities, states, and the District of Columbia for use in administering their tax laws and to combat terrorism. Providing false or fraudulent information on this form may subject you to criminal prosecution and penalties.

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### APPLICATION CHECKLIST

- Did you include supporting documentation and an explanation as to why you doubt you owe the tax
- Did you complete all fields on the Form 656-L
- Did you make an offer amount that is \$1 or more

**Note: The amount of your offer should be based on what you believe the correct amount of the tax debt should be. However, you must offer at least \$1. If you offer \$0, your offer will be returned to you without any further consideration.**

- If someone other than you completed the Form 656-L, did that person sign it
- Did you sign and include the Form 656-L
- If you want a third party to represent you during the offer process, did you include a Form 2848 or Form 8821 unless one is already on file

**Note: There is no application fee or deposit required for a Doubt as to Liability offer. Don't send any payments with this offer.**

**Mail your package to:**

Brookhaven Internal Revenue Service  
 COIC Unit  
 P.O. Box 9008  
 Stop 681-D  
 Holtsville, NY 11742-9008