

# Missouri Department of Revenue



# Exceptional Circumstances or Low Income Offer in Compromise

This book includes the following:

- Offer in Compromise documentation checklist.
- Offer in Compromise Application:
  - ◆ Form MO-656A use for **Exceptional Circumstances** or if you are considered **low income** by federal standards. Please see the [instructions](#) to see if you qualify for either option.
- Terms and Conditions for the Offer in Compromise.



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## Offer in Compromise Checklist

- ☐ Form MO-656A, Offer In Compromise (enclosed), is completed to the best of your knowledge.
- ☐ Third Party Affirmation - Power of Attorney, [Form 2827](#) (if applicable)
- ☐ Supporting Documentation
  - ☐ Included a written statement to explain your exceptional circumstance.
  - ☐ Attached any and all documents to support reasoning.

### If applying for the low income:

- ☐ Proof of monthly gross earnings, pension, social security, and other income. This includes: **paystubs** or **earning statements** that show all deductions (including health insurance and taxes) for the past three (3) months.
- ☐ Copies of **ALL** bank statements for all checking and savings accounts as well as itemized statements for all credit cards for the past three (3) months.

Federal Poverty Level (Annual)

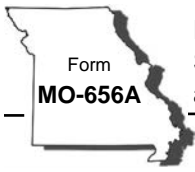
Household/ Family Size	125% of Federal Poverty Level (Annual Income)	200% of Federal Poverty Level (Annual Income)
1	15,950	25,520
2	21,550	34,480
3	27,150	43,440
4	32,750	52,400
5	38,350	61,360

Circle the income level that  
your family falls under.

The Department may ask for additional records to verify your offer. For example, we may ask for records supporting your income, expenses, assets, or other debts. You will be given a reasonable amount of time to comply with the request.



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Missouri Department of Revenue  
**Short Form for Exceptional Circumstances  
and Low Income Taxpayers**

Department Use Only  
(MM/DD/YY)

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Section 1 - Personal Information

Taxpayer  
Name

Social Security  
Number

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Spouse's  
Name

Spouse's Social  
Security  
Number

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Business  
Name

Missouri Tax I.D.  
Number

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Federal Employer  
I.D. Number

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Provide information for all other persons in the household and claimed as a dependent. Attach additional pages as needed.

Name	Age	Relationship	Claimed as a Dependent on your Form 1040?	Contributes to Household Income?
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Your Current Street Address	City	State	ZIP Code	County
E-Mail Address	Phone Number ( ) -	Secondary Phone Number ( ) -		
Your Mailing Address (If Different From Above)	City	State	ZIP Code	
Name of your Tax Representative (CPA, Attorney, Etc.) Attach POA <a href="#">Form 2827</a>	Phone Number ( ) -	Fax Number ( ) -		
Tax Representative's Address	City	State	ZIP Code	



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Tax Type	Tax Periods
<input type="checkbox"/> Personal Income Tax <input type="checkbox"/> Business Tax	
<p>I offer to pay \$ _____. (Must be more than zero.)</p> <p>Select one of the following:</p> <p><input type="checkbox"/> One-Time Payment in Full</p> <p>\$ _____ within 30 days.</p> <p><input type="checkbox"/> Short-Term Deferred Payment Plan</p> <p>\$ _____ on the _____ day of each month starting the first month after written notice of acceptance of the offer for a total of _____ months.</p>	<p><b>Comments</b></p>

Explain why you are requesting an offer in compromise. Include any extraordinary circumstances you think we should know about. Attach a written statement and any supporting documents you believe support your claim.

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Employment				
Name of Employer (Taxpayer)	Phone Number (____)____-____	How Long Employed ____ Years ____ Months		
Address	City	State	ZIP Code	
Occupation	Paid <input type="checkbox"/> Weekly <input type="checkbox"/> Every 2 Weeks <input type="checkbox"/> Monthly <input type="checkbox"/> Twice Monthly (e.g., 1st & 15th)			

Spouse's Employment				
Name of Employer (Spouse)	Phone Number (____)____-____	How Long Employed ____ Years ____ Months		
Address	City	State	ZIP Code	
Occupation	Paid <input type="checkbox"/> Weekly <input type="checkbox"/> Every 2 Weeks <input type="checkbox"/> Monthly <input type="checkbox"/> Twice Monthly (e.g., 1st & 15th)			

Additional Employment				
Name of Employer <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	Phone Number (____)____-____	How Long Employed ____ Years ____ Months		
Address	City	State	ZIP Code	
Occupation	Paid <input type="checkbox"/> Weekly <input type="checkbox"/> Every 2 Weeks <input type="checkbox"/> Monthly <input type="checkbox"/> Twice Monthly (e.g., 1st & 15th)			



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**Bank Accounts:** Include IRA's, other retirement plans, certificates of deposit, etc. Attach all pages of the most recent three months bank statements for all accounts of each person in the household. Attach additional pages as needed. If you owe more than \$50,000, six months bank statements are required.

Provide information for all persons in the household or claimed as a dependent.

Name of Institution	Address

Total of all bank accounts with positive balance .....

**Personal Property:** Include automobiles, boats, ATV's, motorcycles, recreational vehicles, airplanes, machinery, etc., not used in your business. Attach additional pages as needed. Be sure to include anything with a value over \$1,000.

Year	Make	Model	License Number

Total equity of all personal property .....

**Real Property:** For each property, include most recent property tax statement. If you rent your home, include rental or lease contract.

Do you rent a home or apartment? ☐ Yes ☐ No If yes, skip the property section below.

Property			
Physical Address and Description (Single Family Home, Multi-Family Home, Bare Lot, Acreage, etc.)		County	Parcel Number
Mortgage Lender's Name and Address		Current Market Value	Loan Value Balance      Available Equity
Name(s) of Owners on Deed		Purchase Price	Purchase Date (MM/DD/YYYY)
			___/___/___

If you have additional property, please list below.



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1. I will remain in compliance with all tax types for three years after acceptance of the offer.
2. The offer remains pending until an authorized Department official issues notification of acceptance or rejection, or until the offer is withdrawn by me.
3. I understand that I voluntarily submit any payment made with this offer.
4. If the Department rejects the offer or if the offer is withdrawn, the Department will treat any paid amount with the offer as payment toward the outstanding tax liability.
5. The Department will retain any payment(s) toward the liability from enforced collections, offsets, or other payment(s) sent to the Department prior to the submission of this offer.
6. I understand that collection activity may continue if it is determined to be in the state's best interest, or if it is otherwise determined that the filing of the offer has not been made in good faith. In addition the Department may:
  - a. Immediately issue and record any tax liens necessary to protect the state's legal interest;
  - b. Proceed with enforced collection of the total outstanding liability;
  - c. Apply amounts already paid under the offer to the total liability.
7. I understand that the tax I owe is, and will remain, a tax liability until I meet all the terms and conditions of the offer. If I file bankruptcy before the terms and conditions of the offer are completed, any claim the Department filed will be for the full amount, less any payments.
8. Once the Department accepts the offer in writing, I have no right to contest, in court or otherwise, the amount of the tax liability.
9. I, the taxpayer, shall bear all of my own costs, including attorney fees.
10. If I fail to meet the terms and conditions of an accepted offer, the compromise will be considered null and void. Updated interest and penalties will be added to the total balance due until paid in full.

I agree to be bound by all the terms and conditions set forth in this offer. 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. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit, or abatement if I employ such aliens.

Taxpayer Signature	Date (MM/DD/YYYY) ____/____/____
Signature of Taxpayer Spouse or Partner	Date (MM/DD/YYYY) ____/____/____

On behalf of the Missouri Department of Revenue, I accept the offer to pay for the reasons listed in Section 2.

Signature of Authorized Department Official	Title	Date (MM/DD/YYYY) ____/____/____
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**Mail to:** Taxation Division  
P.O. Box 1646  
Jefferson City, MO 65105-1646

**Phone:** (573) 751-7200  
**Fax:** (573) 522-3218  
**TTY:** (800) 735-2966  
**E-mail:** [collectionsliaison@dor.mo.gov](mailto:collectionsliaison@dor.mo.gov)

Visit <http://dor.mo.gov/>  
for additional information.



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