

# Form OIC-Fee                      Virginia Department of Taxation

## Fee for Doubtful Collectibility Offer In Compromise

Name(s) \_\_\_\_\_

Virginia Account Number (SSN or FEIN) \_\_\_\_\_

Address \_\_\_\_\_

Daytime Telephone Number(s) \_\_\_\_\_

Email Address \_\_\_\_\_

For Businesses, Contact Name \_\_\_\_\_

☐ Payment of \$50.00 submission fee attached.

### Submission Fee Waiver Request

☐ **For individuals only:** I/We certify that the below conditions for exemption from the submission fee have been met. I/We understand that the fee will be required before consideration of this offer in compromise if the Department of Taxation finds that this certification is incorrect.

☐ **For businesses:** If you believe the business is unable to pay the submission fee, check this waiver request box. Waiver of the submission fee is not automatic. If the Department of Taxation determines that you can pay the submission fee, payment will be required before your offer in compromise can be considered.

## Instructions

In general, a submission fee of \$50.00 must be paid when you file for an offer in compromise based on doubtful collectibility.

### Waiver of Fee for Individuals

The fee does not apply if:

- You are an individual, or the offer in compromise is for a sole proprietorship or a disregarded single-member limited liability company, **AND**
- Your gross monthly household income meets the Low-Income Certification Guidelines shown below.

#### Low-Income Certification Guidelines

Individuals and Sole Proprietors Only

Family Size	Gross Monthly Income
1	\$3,138
2	\$4,258
3	\$5,379
4	\$6,500
5	\$7,621
6	\$8,742
7	\$9,863
8	\$10,983
For each additional person add:	\$1,121

### Waiver of Fee for Businesses

If you believe the business is unable to pay the submission fee, check the Submission Fee Waiver Request box above. Waiver of the submission fee is not automatic. If the Department of Taxation determines that you can pay the submission fee, payment will be required before your offer in compromise can be considered.

### What to File

Attach your payment to Form OIC-Fee and place at the front of the package that you submit.

**Individual Filers:** File Form OIC-Fee, Form OIC I-3, and FIN I-1.

**Business Filers:** File Form OIC-Fee, Form OIC B-3, and FIN B-1.

### Where to File and Pay

Make check payable to the Virginia Department of Taxation.

Mail with your completed offer package to:

**Virginia Department of Taxation**  
**P.O. Box 2475**  
**Richmond, Virginia 23218-2475**