

## CS-OIC-2 - Eligibility

*This article is for informational purposes only.*

Any taxpayer who believes that they cannot pay a tax liability in full immediately, or in installments through an installment payment plan, may submit a completed Offer in Compromise Application to the Department. The application can be found on the Department's website in the Tax Delinquencies section, which may be accessed [here](#).

Please be aware that the Department cannot process an Offer in Compromise Application from a taxpayer who is the subject of an open or active bankruptcy case. In this case, the taxpayer should submit the offer through the bankruptcy proceeding instead.

Also, the Department will process an Offer in Compromise Application only if the taxpayer:

- Has filed all required tax returns and reports;
- Has fully completed the Offer in Compromise Application;
- Has provided all supporting documentation; and
- Has responded fully to all requests for additional information and documentation.

If the tax liability includes taxes collected but unremitted to the state, such as sales tax; or if the taxpayer has a history of tax fraud or fraudulent behavior, this negatively affects the chances that an Offer will be accepted.