Form **433-B (OIC)**

Department of the Treasury — Internal Revenue Service

(Rev. March 2017)

Collection Information Statement for Businesses

Complete this form if your business is a

CorporationPartnership

▶ Limited Liability Company (LLC) classified as a corporation

► Other multi-owner/multi-member LLC

Note: If your business is a sole proprietorship or a disregarded single member LLC taxed as a sole proprietor (filing Schedule C, D, E, F, etc.), do not use this form. Instead, complete Form 433-A (OIC) Collection Information Statement for Wage Earners and Self-Employed Individuals. This form should only be used with the Form 656, Offer in Compromise.

Include attachments if additional space is needed to respond completely to any question.

Section 1 Bus			siness Information		
Business Name			Employer Identification Number		
Business Physical Address (street, city, state, zip code)		County of Business Location			
		Descripti	tion of Business and DBA or "Trade Name"		
Primary Phone	Secondary Phone	Business	s Mailing Address (if different from above or Post Office Box number)		
() -	() -				
Business website address					
Fax Number		Does the business outsource its payroll processing and tax return preparation for a fee?			
Federal Contractor	Total Number of Employees	☐ Yes	If yes, list provider name and address in box below (Street, City, State, ZIP Code)		
☐ Yes ☐ No			(8.186), 3.19, 3.11, 3.31, 2.11		
Frequency of Tax Deposits	Average Gross Monthly Payroll	-			
	\$				
Provide information about all partners, Include attachments if additional space		hareholdei	ers (foreign and domestic), etc., associated with the business.		
Last Name	First Name		Title		
Percent of Ownership and Annual Salary	Social Security Number	Home Ad	ddress (Street, City, State, ZIP Code)		
Primary Phone	Secondary Phone	1			
() -	() -				
Last Name	First Name		Title		
Percent of Ownership and Annual Salary	Social Security Number	Home Address (Street, City, State, ZIP Code)			
Primary Phone	Secondary Phone	-			
()	()				
Last Name	First Name		Title		
Last Hamo	T II SC Name		The		
Percent of Ownership and Annual Salary Social Security Number		Home Ac	ddress (Street, City, State, ZIP Code)		
Primary Phone	Secondary Phone				
() -	() -				

Section 2

Business Asset Information

Gather the most current statement from banks, lenders on loans, mortgages (including second mortgages), monthly payments, loan balances, and accountant's depreciation schedules, if applicable. Also, include make/model/year/mileage of vehicles and current value of business assets. To estimate the current value, you may consult resources like Kelley Blue Book (www.kbb.com), NADA (www.nada.com), local real estate postings of properties similar to yours, and any other websites or publications that show what the business assets would be worth if you were to sell them. Asset value is subject to adjustment by IRS. Enter the total amount available for each of the following (if additional space is needed, please include attachments).

Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

Cash and Investments (domestic and foreign)		
Cash Checking Savings Money Market/CD Onli	ne Account Stored Value Card	
Bank Name	Account Number	
		(1a) \$
	ne Account Stored Value Card	
Bank Name	Account Number	
		(1b) \$
Cash Checking Savings Money Market/CD Onli Bank Name	ne Account Stored Value Card Account Number	
Dalik Nattie	Account Number	(1a) ¢
	Tatal hands accounts from attachment	(1c) \$
	Total bank accounts from attachment	(1d) \$
	Add lines (1a) through (1d) =	(1) \$
Investment Account: Stocks Bonds Other		
Name of Financial Institution	Account Number	
	inus Loan Balance	(0-) (0
<u> </u>	- \$ =	(2a) \$
Investment Account: Stocks Bonds Other Name of Financial Institution	Account Number	
Current Market Value M	inus Loan Balance	
\$ X.8 = \$	- \$ =	(2b) \$
Total investment accounts from attachment. [current ma	arket value X.8 minus loan balance(s)]	(2c) \$
	Add lines (2a) through (2c) =	(2) \$
Notes Receivable		
Do you have notes receivable?		
If yes, attach current listing which includes name, age, and amount of note(
Accounts Receivable		
Do you have accounts receivable, including e-payment, factoring companies, and any bartering or online auction accounts?		
If yes, you may be asked to provide a list of name, age, and amount of the		

Page 3 of 6 Section 2 (Continued) **Business Asset Information** If the business owns more properties, vehicles, or equipment than shown in this form, please list on a separate attachment. Real Estate (Buildings, Lots, Commercial Property, etc.) **Property Description** Date Purchased Property Address (Street Address, City, State, ZIP Name of Creditor Date of Final Payment County and Country Current Market Value Minus Loan Balance (mortgages, etc.) X.8 = \$- \$ Total Value of Real Estate = (3a) \$ Property Address (Street Address, City, State, ZIP **Property Description Date Purchased** Code) Name of Creditor Date of Final Payment County and Country **Current Market Value** Minus Loan Balance (mortgages, etc.) \$ X.8 = \$- \$ (3b) \$ Total Value of Real Estate = Total value of property(s) listed from attachment [current market value X .8 minus any loan balance(s)] (3c)\$ Add lines (3a) through (3c) = (3) \$ Business Vehicles (cars, boats, motorcycles, trailers, etc.). If additional space is needed, list on an attachment. Vehicle Make & Model Year **Date Purchased** Mileage or Use Hours Monthly Lease/Loan Amount Name of Creditor Date of Final Payment Lease Loan \$ **Current Market Value** Minus Loan Balance Total value of vehicle (if the vehicle X.8 =\$ - \$ (4a) \$ is leased, enter 0 as the total value) = Date Purchased Mileage or Use Hours Vehicle Make & Model Year Monthly Lease/Loan Amount Name of Creditor Date of Final Payment Lease Loan **Current Market Value** Minus Loan Balance Total value of vehicle (if the vehicle X.8 =\$ - \$ is leased, enter 0 as the total value) = (4b) \$ Vehicle Make & Model Year **Date Purchased** Mileage or Use Hours

(4c)\$

(4d) \$

(4) \$

Lease Loan

Current Market Value

\$

Date of Final Payment

Total value of vehicle (if the vehicle

is leased, enter 0 as the total value) =

Add lines (4a) through (4d) =

Name of Creditor

- \$

Minus Loan Balance

Total value of vehicles listed from attachment [current market value X .8 minus any loan balance(s)]

Monthly Lease/Loan Amount

X.8 =\$

Section	2 (Continued)	Business Asset I	nformation	
	ness Equipment more than one piece of equ	uipment, please list on a separate attachn	nent and put the total of all equipm	nent in box (5b)]
Type of equ	ipment			
Current Mai	rkot Valuo	Minus Loop Polones		
Current Mai	rket value	Minus Loan Balance	Total value of equipment (if leased or used in the production of	
\$	X .8 = \$	- \$	income enter 0 as the total value) =	(5a) \$
	Total value of equipment list	ed from attachment [current market value	, ,,,	(5b) \$
		Tota	al value of all business equipment Add lines (5a) and (5b) =	(5) \$
		t on the lines with a letter beside the num gative number. If any line item is a negati	ive number, enter "0" on that line.	Box A Available Equity in Assets
		Add lines (1) through (5) and e		\$
commissions rental incom- expenses. Note: If you	erage gross monthly income of s, invoices, gross receipts from e, interest and dividends, or se provide a current profit and	Business Income of your business. To determine your gross m in sales/services, etc.; most recent 6-12 mor in ubsidies); or you may use the most recent 6 id loss statement for the information below old income should also include income the	nonthly income use the most recent 6 noths earnings statements, etc., from 6 noths Profit and Loss (P&L) to w, enter the total gross monthly in	every other source of income (such as provide the information of income and acome in Box B below. Do not
Gross recei	pts			(6) \$
Gross renta	I income			(7) \$
Interest inco	ome			(8) \$
Dividends				(9) \$
Other incom	ne (Specify on attachment)			(10) \$
	Do not enter a ne	gative number. If any line item is a negati Add lines (6) through (10) and e		Box B Total Business Income \$
Section	4	Business Expense	Information	
	verage gross monthly expendenthly recurring expenses.	ses for your business using your most re	cent 6-12 months statements, bills	s, receipts, or other documents
	u provide a current profit a nes (11) - (20).	and loss statement for the information	below, enter the total monthly e	expenses in Box C below. Do not
Materials pu	urchased (e.g., items directl	y related to the production of a product or	r service)	(11) \$
Inventory pu	urchased (e.g., goods bougi	nt for resale)		(12) \$
Gross wage	es and salaries			(13) \$
Rent				(14) \$
Supplies (ite equipment,		ess and used up within one year, e.g., boo	oks, office supplies, professional	(15) \$
Utilities/tele	phones			(16) \$
Vehicle cos	ts (gas, oil, repairs, mainter	ance)		(17) \$
Insurance (other than life)			(18) \$
	es (e.g., real estate, state, a mployer's portion of employ	nd local income tax, excise franchise, oc ment taxes, etc.)	cupational, personal property,	(19) \$
Other exper	nses (e.g., secured debt pay	ments. Specify on attachment. Do not in	clude credit card payments)	(20) \$
	Do not enter a ne	gative number. If any line item is a negati Add lines (11) through (20) and e		Box C Total Business Expenses \$
	Do not enter a ne	gative number. If any line item is a negati Subtract Box C from Box B and e		Box D Remaining Monthly Income \$

Section 5

Calculate Your Minimum Offer Amount

The next steps calculate your minimum offer amount. The amount of time you take to pay your offer in full will affect your minimum offer amount. Paying over a shorter period of time will result in a smaller minimum offer amount.

If you will pay your offer in 5 or fewer payments within 5 months or less, multiply "Remaining Monthly Income" (Box D) by 12 to get "Future Remaining Income." Do not enter a number less than zero.

Note: The multipliers below (12 and 24) and the calculated offer amount do not apply if IRS determines you have the ability to pay your tax debt in full within the legal period to collect.

Round to the nearest whole dollar.

Your offer must be more than zero (\$0). Do not leave blank. Use whole dollars only.

Enter the total from Box D \$	X 12 =	Box E Future Remaining Income \$			
If you will pay your offer in 6 to 24 months, multiply "Remaining Monthly Income" (Box D) by 24 to get "Future Remaining Income". Do not enter a number less than zero.					
Enter the total from Box D \$	X 24 =	Box F Future Remaining Income \$			
Determine your minimum offer amount by adding the total available assets from Box A to the amount in either Box E or Box F. Your offer amount must be more than zero.					
Enter the amount from Box A *	nter the amount from either	Offer Amount			

You must offer an amount more than \$0.

Box E or Box F

*You may exclude any equity in income producing assets shown in Section 2 of this form.				
Section 6	Other Information			
Additional information IRS needs to consider settlement of your tax debt. If this business is currently in a bankruptcy proceeding, the business is not eligible to apply for an offer.				
Is the business currently in bankruptcy'	?			
Yes No				
Has the business ever filed bankruptcy	?			
Yes No				
If yes, provide:				
Date Filed (mm/dd/yyyy)	Date Dismissed or Discharged (mm/dd/yyyy)			
Petition No.	Location Filed			
Does this business have other business	s affiliations (e.g., subsidiary or parent companies)?			
Yes No				
If yes, list the Name and Employer Idea	ntification Number:			
Do any related parties (a.g. partners of	officers, employees) owe money to the business?			
Yes No	inicers, employees) owe money to the business:			
Is the business currently, or in the past	a party to a lawsuit?			
Yes No	to a famount.			
If yes, date the lawsuit was resolved:				
•				
Are you or have you been party to any	lawsuits involving the IRS/United States (including any suits regarding tax matters)?			
Yes No				
If yes and the suit included tax debt, provide the types of tax and periods involved.				
In the past 10 years, has the business	transferred any assets for less than their full value?			
Yes No				

If yes, provide date, value, and type of asset transferred:

In the pa	In the past 3 years have you transferred any real property (land, house, etc.)?				
Yes No					
If yes, lis	If yes, list the type of property, value, and date of the transfer.				
Has the	business be	een located outside the U.S. for 6 mor	nths or longer i	n the past 10 years?	
Yes	☐ No				
Do you l	have any as	sets or own any real property outside	the U.S.?		
Yes	s 🗌 No				
If yes, pl	lease provid	le description, location, and value.			
Does the	e business l	nave any funds being held in trust by	a third party?		
Yes	☐ No	If yes, how much \$	Where:		
Does the	e business l	nave any lines of credit?			
Yes	☐ No	If yes, credit limit \$	Amount ow	ed \$	
		What property secures the line of cr	edit?		
Section	on 7		S	gnatures	
		periury. I declare that I have exami	ned this offer	, including accompanying documents, and to the b	nest of my knowledge it
		d complete.		,	,
Sig	nature of	Taxpayer		Title	Date (mm/dd/yyyy)
<u>/</u>					
Reme	mber to i	nclude all applicable attachi	ments from	list below.	
	A current I	Profit and Loss statement coverin	g at least the	most recent 6–12 month period, if appropriate.	
	Copies of	the three most recent statements	for each ban	k, investment, and retirement account	
	If an asset is used as collateral on a loan, include copies of the most recent statement from lender(s) on loans, monthly payments, loan payoffs, and balances.				
	Copies of the most recent statement of outstanding notes receivable.				
	Copies of the most recent statements from lenders on loans, mortgages (including second mortgages), monthly payments, loan payoffs, and balances.				
	Copies of relevant supporting documentation of the special circumstances described in the "Explanation of Circumstances" on Form 656, if applicable.				
	Attach a Form 2848, Power of Attorney, if you would like your attorney, CPA, or enrolled agent to represent you and you do not have a current form on file with the IRS. Make sure the current tax year is included.				
	Completed	d and signed Form 656			