



**STATE of RHODE ISLAND  
DEPARTMENT of REVENUE  
DIVISION of TAXATION  
ONE CAPITOL HILL  
PROVIDENCE, RI 02908-5812**

**OFFER IN COMPROMISE**

Name of Taxpayer(s)	Address of Taxpayer
Social Security Number(s)	Employer Identification No. and/or Sales Tax Permit No.

**Form RI 433 (A) or (B) must accompany this offer or be filed within ten (10) days from date of application.**

I/We (includes all types of taxpayers) submit this offer to compromise the tax liabilities plus any interest, penalties, and additional amounts required by law (tax liability) for the tax type and period checked below:

[Please mark "X" for the correct description and fill in the correct tax period(s).]

Income Tax for the year(s) 19\_\_, 19\_\_, 19\_\_, 19\_\_, 20\_\_, 20\_\_, 20\_\_, 20\_\_

Trust fund taxes; Sales tax, Withholding tax, etc., (circle appropriate tax) as a responsible person of \_\_\_\_\_ for failure to pay taxes for the following periods ending:

(Business Name)  
 \_\_/\_\_/\_\_, \_\_/\_\_/\_\_, \_\_/\_\_/\_\_, \_\_/\_\_/\_\_, \_\_/\_\_/\_\_, \_\_/\_\_/\_\_, \_\_/\_\_/\_\_, \_\_/\_\_/\_\_

Withholding, sales, corporation, etc., [circle appropriate tax (es)] for the periods ending:

\_\_/\_\_/\_\_, \_\_/\_\_/\_\_, \_\_/\_\_/\_\_, \_\_/\_\_/\_\_, \_\_/\_\_/\_\_, \_\_/\_\_/\_\_, \_\_/\_\_/\_\_, \_\_/\_\_/\_\_

Other (be specific)

I/We offer to pay \$ \_\_\_\_\_ and make full payment within thirty (30) days from the date of notification that the offer is accepted.

Have you submitted an offer in compromise with the Internal Revenue Service within the past twenty-four (24) months?

YES                      NO

I/We submit this offer for the reason below: (attach additional page if necessary)

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By submitting this offer I/We understand and agree to the following terms and conditions:

- a. I/We voluntarily submit all payments made on this offer.
- b. The Division of Taxation will apply payments made under the terms of this offer in the best interest of the state.
- c. If the Division of Taxation rejects the offer or I/We withdraw the offer, the Division of Taxation will retain any amount paid with the offer and apply it against any outstanding tax receivable unless I/We request in writing within 5 days of date of the rejection or withdrawal that the money should be returned. If the money is retained, the original postmark and/or process date, whichever is earlier, will be considered the date of payment. I/We understand that the Division of Taxation will not pay any interest on any amount I/We submit with the offer regardless if that amount is retained or returned.
- d. The Division of Taxation will keep all payments and credits made, received, or applied to the amount being compromised before this offer was submitted. The Division of Taxation will also keep any payments made under the terms of an installment agreement while this offer is pending.
- e. I/We understand that I/We remain responsible for the full amount of the tax liability unless and until the Division of Taxation accepts the offer in writing and I/We have met all the terms and conditions of the offer.
- f. Once the Division of Taxation accepts the offer in writing, I/We waive the right to contest, in court or otherwise, the amount of the tax liability.
- g. If I/We fail to meet any of the terms and conditions of the offer, the offer is in default and the Division of Taxation may:
  - i. Immediately file suit or levy to collect the entire unpaid balance of the offer, without further notice of any kind;
  - ii. Immediately file suit or levy to collect the original amount of the tax liability without further notice of any kind.

I/We recognize that staying current with my/our future tax obligations is an express condition of accepting my/our offer in compromise. If I/We fail to comply with all provisions of state law relating to filing my/our return and paying my/our required taxes for three (3) years from the date the Division of Taxation accepts the offer, the tax division may treat the offer as defaulted and reinstate the unpaid balance. The Division of Taxation will continue to add interest, as required by law, on the amount the Division of Taxation determines is due after default. The Division of Taxation will add interest from the date the offer is defaulted until I/We completely satisfy the amount owed.

The within offer in compromise is accepted.	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.
Signature of Tax Administrator	Signature of Taxpayer-proponent <span style="float: right;">Date</span>
Date	Signature of Taxpayer-proponent <span style="float: right;">Date</span>

**This document is not effective until signed and dated by the Tax Administrator and cannot be presented as evidence that the taxpayer(s) liabilities have been resolved.**