

# Request for Independent Administrative Review of Rejected Offer in Compromise

Issued under authority of Public Act 122 of 1941 and Public Act 240 of 2014.

**INSTRUCTIONS:** Complete and submit this form when you believe that your original Michigan Offer in Compromise was rejected incorrectly. An independent administrative review will set aside a rejection of an offer in compromise only upon clear and convincing evidence presented by the taxpayer that the rejection was the result of fraud, adoption of a wrong principle, or error of law by Department of Treasury personnel.

**Mail this completed form to:** Michigan Department of Treasury, Office of Legal Affairs, PO Box 30716, Lansing MI 48909

PART 1: TAXPAYER INFORMATION				
Filer's First Name	M.I.	Last Name	Social Security Number	Telephone Number
Spouse's First Name (if applicable)	M.I.	Last Name	Spouse's SSN	Telephone Number
Business Name (if business assessments are included in the offer)			FEIN, ME or TR Number	Telephone Number
Address		City	State	ZIP
Mailing Address (If Different from Above)		City	State	ZIP
PART 2: REASON FOR REQUEST				
<p>Explain fully why you believe that the rejection was the result of fraud, adoption of a wrong principle, or error of law by Treasury personnel. Be specific. The independent administrative review <b>will only consider</b> documentation filed with the original Offer in Compromise submission. Attach a copy of the rejection letter with this form. Attach additional pages detailing your reasons for disagreement with the rejection if necessary. <b>Do not</b> submit the forms and attachments included with the original Offer in Compromise submission.</p>				
PART 3: TAXPAYER SIGNATURE				
Taxpayer's Signature			Date	
Signature of Taxpayer's Spouse (if applicable)			Date	
Business Taxpayer: Authorized Signature			Date	
Authorized Signer's Name (Print or Type)		Title	Telephone Number	
PART 4: THIRD PARTY DESIGNATED REPRESENTATIVE				
<input type="checkbox"/> By checking this box, I authorize the Michigan Department of Treasury to discuss with and to provide a copy of any papers or correspondence relating to this Offer in Compromise to a third party designated representative identified below. <p><b>NOTE:</b> The taxpayer is required to complete and file the <i>Authorized Representative Declaration (Power of Attorney)</i> (Form 151) if this was not included in the original application or if the party designated on this form is different from the designee named in the original application.</p>				
Designee's Name		Telephone Number		