

OIC Schedule 3 — Offer in Compromise Based on Doubt as to Liability

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

PART 1: TAXPAYER INFORMATION				
Filer's First Name	M.I.	Last Name	Social Security Number	Telephone Number
If a Joint Offer, Spouse's First Name	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

PART 2: EXPLANATION OF CIRCUMSTANCES

Explain fully why you believe you are not liable for the assessments identified on Part 3.

Note: You may attach additional sheets if necessary. Include your name and SSN and/or FEIN on all additional sheets and supporting documentation.

You must include documentation supporting your dispute of the tax liability for it to be considered in evaluating your offer in compromise.

A taxpayer requesting a Michigan Offer in Compromise based on doubt as to liability must:

Complete this form *OIC Schedule 3 — Offer in Compromise Based on Doubt as to Liability* (Form 5185). This includes completing Part 3, Michigan Assessments Where the Taxpayer Claims there is Doubt as to Liability.

Attach this form to the *Michigan Offer in Compromise* (Form 5181). Attach any supporting documentation as directed in the instructions.

Social Security Number
or FEIN

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PART 3: MICHIGAN ASSESSMENTS WHERE THE TAXPAYER CLAIMS THERE IS DOUBT AS TO LIABILITY

List each outstanding tax debt to be considered in the Offer in Compromise where the taxpayer claims there is doubt as to liability. Use additional copies of this page if needed and submit with the Offer in Compromise.

Use assessment numbers and related information from the most recent Final Assessment (Bill for Taxes Due) notice or the most recent Final Demand notice received from the Michigan Department of Treasury, Office of Collections. Your assessment numbers can be located by looking at the "ASSESSMENT NUMBER" column of any correspondence received in reference to your collections account. Valid assessment numbers are 7 characters in length and begin with a letter.

ASSESSMENT NUMBER	TAX TYPE	TAX YEAR/PERIOD	BALANCE DUE

Total Balance Due. Enter here the total of all lines in the Balance Due column below. If multiple pages are included, this line on each copy of the page will reflect the total for all pages.	
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Complete and attach additional copies of this page if needed.