Form 656-L

Offer in Compromise

Doubt as to Liability (DATL)

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IRS contact information

If you have questions regarding qualifications for an offer in compromise, please call our toll-free number at 1-800-829-1040. You can get forms and publications by calling 1-800-TAX-FORM (1-800-829-3676), by visiting your local IRS office, or at www.irs.gov.

Taxpayer resources

The Taxpayer Advocate Service (TAS) is an ***independent*** organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. We can offer you free help if your tax problem is causing a financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should. Learn more at www.TaxpayerAdvocate.irs.gov or call 877-777-4778.

Tax professionals who are independent from the Internal Revenue Service (IRS) may be able to help you. Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you to find an LITC near you, see www.taxpayeradvocate.irs.gov/litc or IRS Publication 4134, Low Income Taxpayer Clinic List. You can also request Pub. 4134 by calling 800-TAX-FORM (800-829-3676).

Your Rights as a Taxpayer

The Internal Revenue Code (IRC) provides taxpayers specific rights. The Taxpayer Bill of Rights groups these rights into ten fundamental rights. See IRC 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see: Publication 1, *Your Rights as a Taxpayer* or visit: irs.gov/taxpayer-bill-of-rights.

INSTRUCTIONS FOR FORM 656−L, OFFER IN COMPROMISE (DOUBT AS TO LIABILITY)

WHAT YOU NEED TO KNOW

What is a Doubt as to Liability (DATL) Offer in Compromise (offer)?

DATL exists where there is a genuine dispute as to the existence of or the amount of the correct tax debt under the law. If you have a legitimate doubt that you owe part or all of the tax debt, you will need to complete a Form 656-L, *Offer in Compromise (Doubt as to Liability)*.

A DATL offer cannot be considered if the liability has been established by a final court decision or judgment, or if the assessed tax is based on current law. Submitting Form 656-L does not guarantee acceptance; it initiates an IRS review and verification process.

If you are already working with the IRS or responding to a notice regarding the same issue, you must resolve those matters before submitting an offer. Likewise, if another IRS function is addressing the liability—such as through audit reconsideration—you must wait until that process is complete.

Failure to resolve outstanding issues may result in the IRS returning the DATL offer without further consideration.

Note: If you agree that you owe the tax but cannot afford to pay, DON'T FILE a Form 656-L. See "What if I agree with the tax debt but cannot afford to pay in full?"

What documentation or support is needed?

You must provide a written statement explaining why all or part of the tax debt is incorrect. You must also include supporting documentation or evidence to help the IRS understand the basis for your dispute. If you are unable to reconstruct your books and records, you must submit an explanation that establishes reasonable doubt to support reducing some or all of the tax debt.

Note: Failure to provide a written explanation and supporting documentation of why all or part of the tax debt is incorrect will result in the return of your offer without further consideration.

How much should I offer?

Your offer amount should reflect the amount of tax you believe is correct. If you believe you do not owe any tax, refer to the DATL Pre-Qualifier Assessment on page 4 for additional guidance.

Note: You must submit an offer for $1.00 or more, or your submission will be returned without processing. Don't include any payment(s) with the Form 656-L. No deposit or application fee is required for a DATL offer. Payments received will not be returned and will be applied to the tax liability in the best interest of the government.

IMPORTANT INFORMATION

What alternatives do I have to sending in a DATL, Offer in Compromise

If you disagree with the accuracy of a tax debt, depending on the situation and the type of tax, the IRS has other available remedies. If your tax debt is other than a Trust Fund Recovery Penalty (TFRP) or Personal Liability Excise Tax (PLET), you should pursue the options below first before submitting an offer.

You DON’T qualify for a DATL offer if ANY of the following conditions apply:

You are in an open bankruptcy. Once your bankruptcy proceedings have been completed or discharged, you may file a DATL offer.

If you are paying or owe restitution to the Department of Justice, the IRS does not have the authority to compromise restitution assessments.

If you already have an accepted Doubt as to Collectibility (DATC) offer or DATL offer for the same tax year and tax liability.

You have made an election under IRC § 965(i) for the liability at issue; the IRS will not compromise such liabilities. Furthermore, any liability for which payment is being deferred under IRC § 965(h)(1) will be compromised only if an acceleration of payment under section 965(h)(3) and the regulations thereunder has occurred and no portion of the liability to be compromised resulted from entering into a transfer agreement under section 965(h)(3).

The IRS will not consider an offer with a deactivated Individual Tax Identification Number (ITIN). If you have a deactivated ITIN, you will need to complete the Form W-7, Application for IRS Individual Taxpayer Identification Number, and have it reactivated or go to your local Social Security office and obtain a Social Security Number. Once completed, you may submit a DATL offer.

Notice of Federal Tax Lien (NFTL)

A lien is a legal claim against all your current and future property. When you don't pay your first bill for taxes due, a lien is created by law and attaches to your property. An NFTL provides public notice to creditors and is filed to establish priority of the IRS claim versus the claims of certain other creditors. The IRS may file an NFTL while your offer is being considered. If you have not finished paying your offer amount, then the IRS may be entitled to any proceeds from the sale of real property if the tax lien(s) has/have not been released. You may be entitled to file an appeal under the Collection Appeals Program (CAP) before an NFTL filing occurs or request a Collection Due Process (CDP) hearing after an NFTL filing occurs. See Publication 1660 for more information on CAP and CDP rights.

Note: An NFTL will not be filed on any individual shared responsibility penalty under the Affordable Care Act.

Examples of when you should submit a DATL offer

You should only submit a DATL offer if you are unable to dispute the amount of tax the IRS claims you owe during the time allowed by the Internal Revenue Code or IRS guidelines.

Possible reasons for submitting a DATL offer in compromise include the following: the examiner made a mistake interpreting the tax law; the examiner failed to consider the evidence presented; new evidence is available to support a change to the assessment. Below are some examples of when it may be appropriate to submit an offer based on doubt as to liability. See page 2, "What documentation or support is needed".

Example 1: You were audited by the IRS but did not receive the notification because you had moved, or you were affected by a disaster (such as a fire, flood, or other natural event) and missed the audit appointment. As a result, the IRS disallowed all expenses, creating a tax debt. You later discover the issue when attempting to obtain credit and learn that a notice of federal tax lien has been filed.

If you are unable to reconstruct your books and records, you must provide an explanation that establishes reasonable doubt to support reducing part or all of the tax debt. You must request audit reconsideration before submitting a DATL offer. If you receive an adverse determination and do not appeal, you may file a DATL offer after the audit reconsideration process is complete.

You must provide a written statement explaining why all or part of the tax debt is incorrect. You must also include supporting documentation or evidence to help the IRS understand the basis for your dispute.

Example 2: You filed your tax return reporting stock options at the value provided by your employer, resulting in a tax liability that included Alternative Minimum Tax (AMT). You paid part of the liability but were unable to pay the full amount. Later, you discovered the stock was overvalued due to fraudulent actions by the broker and/or your employer. The IRS informed you that the full liability must be paid before a refund claim can be considered. You must file Form 1040-X, U.S. Individual Income Tax Return, to correct the reported stock value. If you receive an adverse determination and do not appeal, you may then submit a DATL offer.

You must provide a written statement explaining why all or part of the tax debt is incorrect. You must also include supporting documentation or evidence to help the IRS understand the basis for your dispute.

What if I agree with the tax debt but cannot afford to pay in full?

A DATC offer is when you agree that you owe the taxes but you cannot pay your tax debt in full. To be considered for a DATC offer you must make an appropriate offer based on what the IRS considers your true ability to pay. To request consideration under DATC, don't use this form. You must complete a **Form 656, *Offer in Compromise***, found in Form 656-B, *Offer in Compromise Booklet*. For additional assistance in calculating your DATC offer amount, use the online Offer In Compromise Pre-Qualifier tool at http://irs.treasury.gov/oic_pre_qualifier/.

IMPORTANT NOTE

You cannot submit an offer based on DATL (Form 656-L) and a separate offer based on DATC (Form 656) at the same time.

It is in your best interest to resolve any disagreements about the validity of the tax debt before filing an offer based on DATC. **If you send a DATC offer and DATL offer, at the same time, the DATC offer will be returned to you without further consideration.** Any initial payments submitted with the DATC offer will not be returned and will be applied to the tax liability in the best interest of the government.

DOUBT AS TO LIABILITY (DATL) PRE-QUALIFIER ASSESSMENT

Review the questions below to see if you may be eligible for a DATL Offer in Compromise. These questions are a guide to help determine if you may be eligible and if you are requesting the correct type of resolution.

1. Do you want to file an Offer in Compromise because you cannot afford to pay the amount you owe or paying in full would cause a hardship?

- Yes, DON'T FILE FORM 656-L, Doubt as to Liability, see Form 656-B, Doubt as to Collectibility (DATC) booklet.
- No, continue to next question.

2. Do you believe your tax debt is incorrect due to items that were not reported correctly on your originally filed tax return, including: Form 1040, U.S. Individual Income Tax Return, Form 1120, U.S. Corporation Income Tax Return, Form 706, United States Estate (and Generation-Skipping transfer) Tax Return, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return?

- Yes, DON'T FILE FORM 656-L Doubt as to Liability. You must file an amended tax return, following the instructions for amending the applicable return. e.g., Form 1040-X, *Amended U.S. Individual Income Tax Return*. You can find the instructions on IRS.gov.
- No, continue to next question.

3. Do you believe your tax debt is incorrect because the IRS filed your Form 1040, U.S. Individual Income Tax Return, or the IRS prepared and filed your business tax returns (Forms 940, 941 etc.)?

- Yes, DON'T FILE FORM 656-L Doubt as to Liability. Submit a signed original tax return for processing to the appropriate IRS Center as listed in the Form 1040 instructions. Form 1040, U.S. Individual Income Tax Return, Instruction 1040 and 1040-SR or visit Tax Information for Businesses for forms and instructions.
- No, continue to next question.

4. Do you believe your tax debt is incorrect because an audit was performed on your tax return?

- Yes, DON'T FILE FORM 656-L Doubt as to Liability. Submit a request for audit reconsideration. See Publication 3598, What You Should Know About The Audit Reconsideration Process, for details on where to submit your reconsideration and documents needed.
- No, continue to next question.

5. Do you believe you should be entitled to a reduction or forgiveness of a penalty only?

- Yes, DON'T FILE FORM 656-L Doubt as to Liability - You may be eligible for penalty abatement. See the following links and call the number listed: https://www.irs.gov/pub/irs-pdf/f843.pdf or https://www.irs.gov/businesses/small-businesses-self-employed/penalty-relief-due-to-first-time-penalty-abatement-or-other-administrative-waiver.
- No, continue to next question.

6. Do you disagree with an IRS adjustment made to your tax based on unreported income?

- Yes, DON'T FILE FORM 656-L, Doubt as to Liability. Please respond to the CP2000 notice sent to you by the IRS.
- No, continue to next question.

7. Do you believe your tax debt is incorrect because there is a discrepancy between Forms 941, 943, 944, 945, 1040 or Schedule H (1040) and the data reported to the Social Security Administration on Form W-2 or W-3?

- Yes, DON'T FILE FORM 656-L, Doubt as to Liability. Submit a corrected W-2 and/or W-3 or a corrected Form 941 or 943 etc. Send the correct form to: Combined Annual Wage Reporting (CAWR).
- No, continue to next question.

8. Do you believe you don't owe for the Affordable Care Act or marketplace tax?

- Yes, DON'T FILE FORM 656-L, Doubt as to Liability, file Form 1040-X, Amended U.S. Individual Tax Return. See www.irs.gov for Form 1040-X and instructions.
- No, continue to next question.

9. Are you submitting an SS-8 Workers Classification Determination?

- Yes, DON'T FILE FORM 656-L, Doubt as to Liability, see the instructions on how to resolve your SS-8 found at SS-8 Forms and Instructions.
- No, continue to next question.

10. Is the offer solely for an Injured Spouse?

- Yes, DON'T FILE FORM 656-L, Doubt as to Liability, follow the instructions found on IRS.gov Form 8379, Injured Spouse Allocation.
- No, continue to next question.

11. Do you wish to file an Offer in Compromise because you don't believe that you owe all or part of the tax debt and you have already pursued any of the applicable alternatives above?

- Yes, Complete Form 656-L, Doubt as to Liability.

Note: If you don't have a tax debt, you are not eligible for an offer until you have received a balance due notice.

If you answered "NO" for questions 1 – 10 above, you may qualify to file a DATL offer. Please make sure to include the following when filing your Form 656-L.	You **must** make an offer for $1.00 or more and the offer should be based on what you believe you owe. You **must** provide a written statement explaining why the tax debt or portion of the debt is incorrect. You **must** provide supporting documentation or evidence that will help the IRS identify the reason(s) you doubt the accuracy of the tax debt. Sign the Form 656-L.

Form **656-L** (July 2026)

Department of the Treasury - Internal Revenue Service

Offer in Compromise *(Doubt as to Liability)*

To: Commissioner of Internal Revenue Service

IRS Received Date *(COIC use only)*

In the following agreement, the pronoun "we" may be assumed in place of "I" when there are joint liabilities and both parties are signing this agreement.

I submit this offer to compromise the tax liabilities plus any interest, penalties, additions to tax, and additional amounts required by law for the tax type and period(s) marked below in section 1 or section 2

Section 1 Individual Information (Form 1040 filers)

Your first name, middle initial, last name	Social Security Number (SSN) - -	Individual Tax Identification Number (ITIN) *(if applicable)* - -
If a Joint Offer: spouse's first name, middle initial, last name	Social Security Number (SSN) - -	Individual Tax Identification Number (ITIN) *(if applicable)* - -
Your physical home address *(street, city, state, ZIP code)*	Your mailing address *(if different from your physical home address or post office box number)*	

Is this a new address ☐ Yes ☐ No

If yes, would you like us to update our records to this address ☐ Yes ☐ No

Employer Identification Number *(for self-employed individuals only)*

-

Individual Tax Periods

☐ **1040** U.S. Individual Income Tax Return [List all year(s); for example, 2018, 2019, etc.]

☐ **941** Employer's Quarterly Federal Tax Return [List all quarterly period(s); for example, 03/31/2019, 06/30/2019, 09/30/2019, etc.]

☐ **940** Employer's Annual Federal Unemployment (FUTA) Tax Return [List all year(s); for example, 2018, 2019, etc.]

☐ **Trust Fund Recovery Penalty** as a responsible person of *(enter business name)* ______________________________ ,
for failure to pay withholding and Federal Insurance Contributions Act taxes (Social Security taxes), for period(s) ending [List all quarterly period(s); for example, 03/31/20019, 06/30/2019, etc.]

☐ **Other Federal Tax(es)** [specify type(s) and period(s)]

Section 2 Business Information (Form 1120, 940, 941, etc., filers)

Business name

Is this a new address ☐ Yes ☐ No

Would you like us to update our records to this address ☐ Yes ☐ No

Business physical address *(street, city, state, ZIP code)*	Business mailing address *(street, city, state, ZIP code)*	
Employer Identification Number *(EIN)* -	Name and title of primary contact	Telephone number ( ) -

Business Tax Periods

☐ **1120** U.S. Corporate Income Tax Return [List all year(s); for example, 2018, 2019, etc.]

☐ **941** Employer's Quarterly Federal Tax Return [List all quarterly period(s); for example, 03/31/2019, 06/30/2019, 09/30/2019, etc.]

☐ **940** Employer's Annual Federal Unemployment (FUTA) Tax Return [List all year(s); for example, 2018, 2010, etc.]

☐ **Other Federal Tax(es)** [specify type(s) and period(s)]

Note: If you need more space, use a separate sheet of paper and title it "Attachment to Form 656-L Dated ______________." Sign and date the attachment following the listing of the tax periods.

Section 3 Amount of the Offer

I offer to pay $ ____________________

Your offer amount should reflect the correct tax liability and the amount you believe you owe.
The offer must be greater than $1.00 or the offer will be returned without consideration. **Don't send any payment with this form.**

Section 4 Terms

By submitting this offer, I have read, understand, and agree to the following terms and conditions:

Terms, Conditions, and Legal Agreement

a) The IRS will apply payments made under the terms of this offer in the best interest of the government. I request that the IRS accept the offer amount listed in this offer application as payment of my outstanding tax debt arising under Title 26 (including interest, penalties, and any additional amounts required by law) as of the date listed on this form.

b) I voluntarily submit all payments made on this offer.

IRS will keep my payments and fees

c) The IRS will keep all payments and credits made, received, or applied to the total original tax debt before I send in the offer or while it is under consideration, including any refunds from tax returns and/or credits from tax years prior to the year in which the offer was accepted.

d) The IRS may levy under section 6331(a) up to the time that the IRS official signs and acknowledges my offer as pending, which is accepted for processing, and the IRS may keep any proceeds arising from such a levy.

e) If the Doubt as to Liability offer determines that I don't owe the taxes, or the IRS ultimately over-collected the assessed tax liability, the IRS will return the over-collected amount to me, unless such refund is legally prohibited by statute. If my offer is accepted and my final payment is more than the agreed amount, the IRS will not return the difference, but will apply the entire payment to my tax debt.

f) The IRS will keep any monies it has collected prior to this offer. Under section 6331(k), the IRS may levy my property and rights to property up to the time that the IRS official signs and acknowledges my offer as pending. The IRS may keep any proceeds arising from such a levy. No levy will be issued on individual shared responsibility payments. However, if the IRS served a continuous levy on wages, salary, or certain federal payments under sections 6331(e) or (h), then the IRS could choose to either retain or release the levy.

I agree to the time extensions allowed by law

g) To have my offer considered, I agree to the extension of time limit provided by law to assess my tax debt (statutory period of assessment). I agree that the date by which the IRS must assess my tax debt will now be the date by which my debt must currently be assessed plus the period of time my offer is pending plus one additional year if the IRS rejects, returns, or terminates my offer, or I withdraw it. [Paragraph (l) of this section defines pending and withdrawal]. I understand I have the right not to waive the statutory period of assessment or to limit the waiver to a certain length or certain periods or issues. I understand, however, the IRS may not consider my offer if I decline to waive the statutory period of assessment or if I provide only a limited waiver. I also understand the statutory period for collecting my tax debt will be suspended during the time my offer is pending with the IRS, for 30 days after any rejection of my offer by the IRS, and during the time any rejection of my offer is being considered by the Independent Office of Appeals.

I understand I remain responsible for the full amount of the tax liability

h) The IRS cannot collect more than the full amount of the tax debt under this offer.

i) I agree that I will remain liable for the full amount of the tax liability, accrued penalties and interest, until I have met all of the terms and conditions of this offer. Penalties and interest will continue to accrue until all payment terms of the offer have been met. If I file for bankruptcy before the terms and conditions of the offer are met, I agree that the IRS may file a claim for the full amount of the tax liability, accrued penalties and interest, and that any claim the IRS files in the bankruptcy proceeding will be a tax claim.

j) I understand the tax I offer to compromise is and will remain a tax debt until I meet all the terms and conditions of this offer. If I file bankruptcy before the terms and conditions of this offer are completed, any claim the IRS files in bankruptcy proceedings will be a tax claim.

k) Once the IRS accepts the offer in writing, I have no right to contest, in court or otherwise, the amount of the tax debt.

Pending status of an offer and right to appeal

l) The offer is pending starting with the date an authorized IRS official signs this form. The offer remains pending until an authorized IRS official accepts, rejects, returns, or acknowledges withdrawal of the offer in writing. If I appeal an IRS rejection decision on the offer, the IRS will continue to treat the offer as pending until the Independent Office of Appeals accepts or rejects the offer in writing. If an offer is rejected, no levy may be made during the 30 days of rejection. If I don't file a protest within 30 days of the date the IRS notifies me of the right to protest the decision, I waive the right to a hearing before the Independent Office of Appeals about the offer.

I understand if IRS fails to make a decision in 24-months my offer will be accepted

m) I understand that my offer will be accepted, by law, unless the IRS notifies me otherwise, in writing, within 24 months of the date my offer was received by IRS centralized offer in compromise unit, located in Brookhaven, NY. See mailing instructions at the bottom of this form on page 9.

I understand what will happen if I fail to meet the terms of my offer (e.g. default)

n) If I fail to meet any of the terms of this offer, the IRS may levy or sue me to collect any amount ranging from the unpaid balance of the offer to the original amount of the tax debt (less payments made) plus penalties and interest that have accrued from the time the underlying tax liability arose. The IRS will continue to add interest, as required by Section § 6601 of the Internal Revenue Code, on the amount the IRS determines is due after default.

I understand the IRS may file a Notice of Federal Tax Lien on my/our property

o) The IRS may file a Notice of Federal Tax Lien during consideration of the offer or for offers that will be paid over time. If the offer is accepted, the tax lien(s) for the periods and taxes listed in Section 1 will generally be released within 45 days after the final payment has been received and verified. The time it takes to transfer funds to the IRS from commercial institutions varies based on the form of payment. If I have not finished paying my offer amount, then the IRS may be entitled to any proceeds from the sale of my property. The IRS will not file a Notice of Federal Tax Lien on any individual shared responsibility debt.

I authorize the IRS to contact relevant third parties in order to process my/our offer	p) By authorizing the IRS to contact third parties, I understand that I will not be notified of which third parties the IRS contacts as part of the offer application process, including tax periods that have not been assessed, as stated in §7602(c) of the Internal Revenue Code. In addition, I authorize the IRS to request a consumer report on me from a credit bureau.
Secure Messaging	q) By sending and receiving IRS encrypted messages through the Secure Messaging platform, I agree to accept offer final determination letters on this platform.

Section 5 Explanation of Circumstances

THIS SECTION MUST BE COMPLETED.

Explain why you believe the tax is incorrect. Reminder: if your explanation indicates you cannot afford to pay, don't file a Form 656-L. Refer to page 4 "What if I agree with the tax debt but cannot afford to pay in full?", for additional information. **Note: You may attach additional sheets if necessary. Include your name and SSN, EIN and/or ITIN on all additional sheets and supporting documentation.**

Section 6 Signature(s)

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 Taxpayer/Corporation name	Daytime telephone number ( ) -	Today's date *(mm/dd/yyyy)*

☐ The IRS may contact you by telephone about this offer. By checking this box, you authorize the IRS to leave detailed messages concerning your offer on your voice mail or answering machine.

Signature of Spouse/Authorized Corporate Officer	Today's date *(mm/dd/yyyy)*

☐ The IRS may contact you by telephone about this offer. By checking this box, you authorize the IRS to leave detailed messages concerning your offer on your voice mail or answering machine.

Section 7 Application Prepared by Someone Other than the Taxpayer

If this application was prepared by someone other than you (the taxpayer), please fill in that person's name and address below.

Name

Address *(street, city, state, ZIP code)*	Daytime telephone number ( ) -

Section 8 Paid Preparer Use Only

Signature of Preparer

☐ The IRS may contact you by telephone about this offer. By checking this box, you authorize the IRS to leave detailed messages concerning your offer on your voice mail or answering machine.

Name of Preparer	Today's date *(mm/dd/yyyy)*	Preparer's CAF no. or PTIN
Firm's name, address, and ZIP code		Daytime telephone number ( ) -

If you would like to have someone represent you during the offer investigation, include a valid, signed Form 2848 or 8821 with this application, or a copy of a previously filed form.

Form 8821 allows a third party to receive confidential information only, however, they cannot represent you before the IRS in a collection matter.

IRS Use Only

I accept the waiver of the statutory period of limitations on assessment for the Internal Revenue Service, as described in Section 4(g).

Signature of Authorized IRS Official	Title	Today's date *(mm/dd/yyyy)*

Privacy Act Statement

We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to request this information is contained in Section 7801 of the Internal Revenue Code.

Our purpose for requesting the information is to determine if it is in the best interests of the IRS to accept an offer. You are not required to make an offer; however, if you choose to do so, you must provide all of the information requested. Failure to provide all of the information may prevent us from processing your request.

If you are a paid preparer and you prepared the Form 656-L for the taxpayer submitting the offer, we request that you complete and sign Section 8 on the Form 656-L and provide identifying information. Providing this information is voluntary. This information will be used to administer and enforce the internal revenue laws of the United States and may be used to regulate practice before the Internal Revenue Service for those persons subject to Treasury Department Circular 230, https://www.irs.gov/pub/irs-pdf/pcir230.pdf. Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service. Information on this form may be disclosed to the Department of Justice for civil and criminal litigation.

We may also disclose this information to cities, states, and the District of Columbia for use in administering their tax laws and to combat terrorism. Providing false or fraudulent information on this form may subject you to criminal prosecution and penalties.

APPLICATION CHECKLIST

- ☐ Did you use the pre-qualifier assessment tool on page 4 to see if you are eligible for a DATL offer
- ☐ Did you include supporting documentation and an explanation as to why you doubt you owe the tax
- ☐ Did you complete all fields on the Form 656-L
- ☐ Did you make an offer amount that is $1.00 or more

Note: Your offer amount should be based on what you believe is the correct amount of the tax debt. However, your offer must be $1.00 or more. If you submit an offer of $0, it will be returned without further consideration

- ☐ If someone other than you completed the Form 656-L, did that person sign it
- ☐ Did you sign and include the Form 656-L
- ☐ If you want a third party to represent you during the offer process, did you include a Form 2848 or Form 8821 unless one is already on file

Note: There is no application fee or payment required for a Doubt as to Liability offer. Don't send any payments with this offer.

Mail your package to:

Brookhaven Internal Revenue Service
DATL Unit
P.O. Box 9008
Stop 681-D
Holtsville, NY 11742-9008