



## HOW TO PREPARE THE OFFER IN COMPROMISE FINANCIAL STATEMENT (DE 999B)

Your request for an Offer in Compromise cannot be processed if the DE 999B is incomplete or unsigned. The DE 999B must be signed and dated by the applicant. Complete all blocks, except shaded areas. The DE 999B must include complete information for you and your spouse or your corporation. All of your spouse's assets and income are applicable. If you are self-employed or currently involved in an active business as a partner or corporate officer, you must enclose a current profit and loss statement with the DE 999B. **You must submit copies of your personal federal tax returns for the last two years.** If you and your spouse filed separate returns, both returns must be submitted. Full financial disclosure is required and supporting documents must be attached to your DE 999B. Upon receipt of your offer, additional information may be requested for processing.

**Note:** If you are filing on behalf of a corporation, the DE 999B should be completed with the corporation's information and not the individual's information.

### CURRENT ASSETS

**Bank Account** — Enter all accounts even if there is currently no balance. DO NOT enter bank loans. You MUST enclose copies of bank statements for all accounts for the last six months (if you have seasonal sporadic employment, you must enclose copies of bank statements for all accounts for the last 12 months).

**Accounts/Notes Receivable** — Enter requested information. Also attach a separate list describing when the receivable is due and how frequent (i.e., regular customer or one-time customer).

**Available Credit Sources** — List only credit lines or cards by a bank, credit union, or savings and loan institution that have cash advance features. Attach all revolving credit card statements.

### PERSONAL ASSETS

Enter all vehicles, boats, RVs, motorcycles, campers, etc. Attach a list detailing where the assets are located, the registered owners and lien holders, and expected payoff dates.

### REAL PROPERTY ASSETS

List all real estate that you own or are purchasing, both as an individual or with others. Attach a list of all owners' names and type of ownership (joint tenants, tenants in common), describe type of buildings on the property, mortgage payments, rental income amounts, and what the property is used for (residence, office/shop, rental). Submit lien information on all properties and current mortgage statement(s).

### MONTHLY INCOME AND EXPENSES

List total household income and expenses for both you and your spouse, even if only one spouse has a tax liability.

**Income** — Enter gross amount of wages/salary (attach pay stubs for the last six months). If you are self-employed, enter your net business income (what you earn after you have paid your ordinary, necessary monthly business expenses) and attach a current profit/loss statement and balance sheet. List net rental income and identify sources of other income.

**Necessary Living Expenses** — Enter mandatory payroll deductions (regular withholding for state and federal taxes and Social Security). Do not include insurance payments, loan payments, or wage garnishments, etc. Attach an itemized list for medical, insurance, vehicle, and other expenses. Submit documentation that court-ordered payments and child/spousal support payments have been paid for the last six months and are currently being paid. Submit documentation of all wage garnishments, payment plans, estimated tax payments, and settlement offers with the Internal Revenue Service, other tax agencies, and general creditors. Submit lien information on these liabilities. This information may be obtained from a credit report or through the County Recorder Office in which the property is located.

### EMPLOYMENT INFORMATION

Include the business name and address.

### OTHER INFORMATION

Mark the appropriate box. For all "yes" answers, enter full explanation in space provided.

### HEALTH/MEDICAL CONSIDERATIONS

Describe in the space provided any health, disability, or medical considerations that do or will effect current or future financial status or earning potential for either you or your spouse. Submit supporting documentation.

For further information or assistance, please contact the Offer in Compromise Unit at 1-916-464-2739.

The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.