Request for Independent Review of Rejected Offer in Compromise

You may request an Independent Administrative Review of a rejected offer in compromise if you believe this rejection was the result of fraud, adoption of a wrong principle, or error of law by Michigan Department of Treasury personnel.

If you choose to request an Independent Administrative Review for any of these three reasons, submit a completed *Request for Independent Administrative Review of Rejected Offer in Compromise* (Form 5186) within thirty (30) calendar days of the date of the rejected offer in compromise letter.

Form 5186 is available on the second page of this document.

Mail this completed form to:

Michigan Department of Treasury
Bureau of Tax Policy
Office of OIC Administrative Review
PO Box 30828
Lansing MI 48909

Michigan Department of Treasury
5186 (Rev. 05-24)

Reset Form

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, Bureau of Tax Policy, Office of OIC Administrative Review, PO Box 30828, Lansing MI 48909

This form will not amend a rejected Offer in Compromise. Do not send payments with this form.

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

Check why you are requesting a review of your Offer in Compromise rejection, and in the space below explain why you believe the rejection was incorrect. Be specific. The independent administrative review **will only consider** 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. **Do not** submit the forms and attachments included with the original Offer in Compromise submission. **Do not send payments with this form.**

☐ Rejection was a result of fraud

☐ Rejection was an adoption of a wrong principle

☐ Rejection was an error of law by Treasury personnel

PART 3: TAXPAYER SIGNATURE (REQUIRED, EVEN IF POWER OF ATTORNEY FORM IS ON FILE)

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

☐ 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.

NOTE: The taxpayer is required to complete and file the *Authorized Representative Declaration (Power of Attorney)* (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.

Designee's Name	Telephone Number