

**Offer in Compromise
For Fixed and Final Liability**

Name of taxpayer(s)		Social security number(s)
Home address		Employer identification number (EIN)
Business address		Type of tax and entity:
Employer		<input type="checkbox"/> income <input type="checkbox"/> individual
Address		<input type="checkbox"/> sales <input type="checkbox"/> partnership
		<input type="checkbox"/> withholding <input type="checkbox"/> corporation
		<input type="checkbox"/> other _____
Taxpayer's representative	Telephone number ()	Date
Address		Amount offered \$

(attach Form POA-1, Power of Attorney)

1. Record of liabilities and payments (to be filled in by taxpayer) (Attach additional pages if needed.)				For office use only	
Notice or assessment number (assessment I.D.)	Tax period	Amount of tax	Total payments to date	Penalty and interest	Amount due
Note: Submit a copy of all notices which are the subject of this offer.				Total	\$

2a. Is the sum offered in compromise borrowed money? ☐ No ☐ Yes
(If Yes, give name and address of lender and list of collateral, if any, pledged to secure the loan.)

Is the lender a member of your household and/or immediate family? ☐ No ☐ Yes

No payment is required with the submission of an offer.

2b. If this offer in compromise is rejected:

- ☐ Retain any amount submitted with this offer and credit it to liabilities.
- ☐ Return any amount submitted with this offer.

3. Except for any amount referred to in paragraph 2(b) on the front page, in making this offer, and as a part of consideration, it is agreed (a) that the commissioner of Taxation and Finance shall keep all payments, sums collected and other credits made to the liabilities for the periods covered by this offer, and (b) that the commissioner shall keep any and all amounts to which the taxpayer(s) may be entitled under the Tax Law, due through overpayments of any tax or other liability, including interest and penalties, for periods ending before or within or as of the end of the calendar year in which this offer is accepted (and which are not in excess of the difference between the liability sought to be compromised and the amount offered). Any such refund received by the taxpayer(s) after this offer is filed will be returned immediately.
4. It is further agreed that upon notice to the taxpayer(s) of the acceptance of the offer, the taxpayer(s) shall have no right to contest in court or otherwise the amount of the liability sought to be compromised. No liability will be compromised nor will any warrant be satisfied until all obligations of each taxpayer under the compromise agreement or any collateral agreement are completely performed and satisfied. In the event of a default by the taxpayer(s) on the compromise agreement or any collateral agreement, it is agreed that the Department may disregard the amount of the offer and apply all amounts previously deposited under the offer against the amount of the liability sought to be compromised and immediately, without notice, proceed to collect the balance of any warrant(s) representing the original liability.
5. The following facts and reasons are submitted as grounds for acceptance of this offer:

(If space is insufficient, attach a supporting statement.)
6. It is understood that this offer will be considered and acted upon in due course and that it does not relieve the taxpayer(s) from the liability sought to be compromised unless and until the offer is accepted in writing by the commissioner and there has been full compliance with the terms of the offer and any collateral agreements.
7. The taxpayer(s) waives the benefit of any statute of limitations applicable to the collection of the liability sought to be compromised, and agrees to the suspension of the running of the statutory period of limitations on collection for the period during which this offer is pending, and for one year thereafter. For these purposes, the offer shall be deemed pending from the date of acceptance of the waiver of the statutory period of limitations by an authorized Tax Department official, until the date on which the offer is formally accepted, rejected, withdrawn in writing, or if necessary, approved by a justice of the Supreme Court.
8. The taxpayer(s) waive(s) any statute of limitations defenses to the assessment and collection of the liability sought to be compromised and further waive(s) any statute of limitations defenses against the issuance of new assessment(s) for the compromised liability in the event the taxpayer(s) fail(s) to comply with, the terms of the Offer in Compromise.
9. The taxpayer also agrees to forfeit any current capital loss or net operating loss credits taken on any future NYS return.
10. The taxpayer(s) agrees in the 5-year period, beginning with the date the offer is paid in full, to comply with all provisions of the NYS Tax Law relating to filing of returns and paying required taxes for all returns required to be filed.

Statement

I declare that I have examined the information given in this statement and, to the best of my knowledge and belief, it is true, correct, and complete. This statement is made with the knowledge that a willful false representation is a misdemeanor punishable under section 210.45 of the Penal Law of New York State.

Pursuant to Tax Law section 171, subdivision fifteenth, the undersigned submits this offer to the commissioner to compromise a liability for unpaid taxes.

Date of the statement

Signature of taxpayer(s)

Date of the statement

Signature of taxpayer(s)