

**Offer in Compromise**
For Liabilities Not Fixed and Final
and Subject to Administrative Review

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

(attach Form POA-1, Power of Attorney)

Mark an **X** in the applicable box(es): (see instructions on page 3)☐ Offer based on doubt as to liability ☐ Offer based on doubt as to collectibility

1. Record of liabilities asserted 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 that are the subject of this offer.				Total	\$

2a. The total sum of \$ _____ is offered in compromise. _____

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) above, in making this offer, and as 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 asserted 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.

/Attach check here/

4. Any payments made under the terms of this offer shall be applied, unless otherwise agreed in writing, to the liabilities of the taxpayer(s) in the order determined upon by the commissioner of Taxation and Finance.
5. It is further agreed and consented to by the taxpayer(s) that upon notice to the taxpayer(s) of the acceptance of this offer, the taxpayer(s) shall have no right to contest in the Bureau of Conciliation and Mediation Services, the Division of Tax Appeals, any court, or otherwise, at any time, the amount of the liability sought to be compromised; and that if this is a deferred payment offer and there is a default in payment of any installment of principal or interest due under its terms, or a default on any other term that the taxpayer(s) may have agreed upon with the commissioner of Taxation and Finance for acceptance of the deferred payments, New York State, at the option of the commissioner or an official designated by him or her, may a) proceed immediately by suit to collect the entire unpaid balance of the offer; or b) proceed immediately by suit to collect as liquidated damages an amount equal to the liability sought to be compromised, minus any deposits already received under the terms of the offer, with interest on the unpaid balance at the annual rate(s) as established under the Tax Law and compounded from the date of default; or c) disregard the amount of the offer and apply all amounts deposited under the offer against the amount of the liability sought to be compromised, and without further notice of any kind, assess (if an assessment or assessments for the original liability have not already been issued) and immediately file a warrant thereon and proceed to collect the balance of the original liability. The taxpayer(s) agrees that any pending conciliation conference or proceedings before the Division of Tax Appeals, or any right thereto, pursuant to Tax Law sections 170, 171 and Article 40 thereof, and the regulations adopted pursuant thereto, on the liability compromised, are finally and irrevocably concluded or waived, as the case may be.
6. The following facts and reasons are submitted as grounds for acceptance of this offer (*see instructions on page 3*):

7. It is understood that this offer will be considered and acted upon in due course and 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).
8. The taxpayer(s) waives the benefit of any statute of limitations applicable to the assessment and collection of the liability sought to be compromised, and agrees to the suspension of the running of the statutory period of limitations on assessment and 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, or withdrawn in writing).
9. 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.
10. The taxpayer also agrees to forfeit any current capital loss or net operating loss credits taken on any future NYS return.

Statement

I declare that I have examined the information given in this statement and all other documents listed above and, to the best of my knowledge and belief, it is (or they are) true, correct, and complete. This statement is made with the knowledge that a willfully 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 eighteenth (a), 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)