



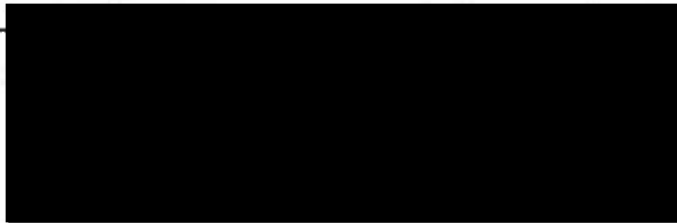
Department of Taxation and Finance

CIVIL ENFORCEMENT DIVISION
OFFER IN COMPROMISE

March 23, 2022



RE: Offer in Compromise



Dear



I am pleased to inform you that the Department of Taxation and Finance has accepted your clients' offer in compromise contingent upon full payment of the agreed upon amount.

Upon receipt of \$5,417, the balances of the compromised liabilities will be canceled and any warrants docketed will be satisfied. The assessments included in the Offer in Compromise are as follows:

Table with 3 columns: Tax Type, Period Ending Date, Assessment Identification Number. Rows include Corporation, Sales and Use, and Personal Income with various dates.

Please make checks payable to the Commissioner of Taxation and Finance and send your clients' payment to the following address within 60 days. Include your clients' OIC ID # or Taxpayer ID on your payment. A self-addressed return envelope is enclosed for your convenience.

If you wish to make payment online, please go to our website www.tax.ny.gov (search: pay). When making the payment make sure it's for the case number listed above.

Please send payment to:

NYS Tax Department  
CED Offer in Compromise Unit  
W A Harriman Campus  
Albany, NY 12227-5100

If using a private delivery service, send to:

NYS Tax Department  
CED-Offer in Compromise Unit  
90 Cohoes Ave  
Green Island NY 12183-1515

Please note that under the terms of the compromise, your clients agree to remain fully compliant with all tax law requirements including filing returns and paying tax when required for the next five years. If your clients receive any future assessments not included in this offer in compromise, they must be paid in full. In addition, your clients agree that the New York State Tax Department will keep all payments, funds collected, and other credits made to the liability for the periods covered by the offer. Also, if your clients are entitled to a refund of any tax overpayments, offsets, credits or funds payable to New York State (for example, lottery offsets, federal refund offsets, and unclaimed funds), we will refund only the amount, if any, that is greater than the difference between the original liability and the amount of your offer. These monies will be applied to the original liability and will not be considered part of your clients' Offer in Compromise. This includes refunds your clients receive in 2023 for any overpayments your clients made in 2022 or earlier years. Any such refund received by your clients should be returned immediately. Additionally, your clients agree to forfeit any current capital loss or net operating loss credits taken on any future New York State tax returns.

Should your clients not honor these or any other conditions outlined in Form DTF-4, Offer in Compromise, or DTF-4.1, Offer in Compromise, the offer will be in default. Upon default and revocation, your clients waive any statute of limitations defenses to the assessment(s) and collection of the liability sought to be compromised and further waive any statute of limitation defenses against the issuance of new assessment(s) for the compromised liability in the event that your clients fail to comply with the terms of the Offer in Compromise. Therefore, upon default and revocation the original liability will be reinstated including appropriate penalty plus interest minus any payments received with the offer.

I would like to thank you for your cooperation. We recognize the amount of time and effort you have put forth to help resolve this matter. If you have any questions, please contact

Sincerely,

OIC Manager

Enclosure: Return Envelope

cc:

CS/tp