



Department of Taxation and Finance

CIVIL ENFORCEMENT DIVISION
OFFER IN COMPROMISE

August 26, 2015

DEN. Last Name
Address AVENUE
BROOKLYN NY11224-

RE: Offer in Compromise - Den. E-XXXXXX-4

Dear Mr. Last Name,

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

Upon receipt of \$500, 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 Personal Income for periods 12/31/2009, 12/31/2010, and 12/31/2013 with redacted numbers.

Please make checks payable to the Commissioner of Taxation and Finance and send your payment to the following address within 120 days. A self-addressed return envelope is enclosed for your convenience.

New York State Department of Taxation and Finance
CED-Offers in Compromise Unit
W.A. Harriman Campus
Albany, NY 12227-5100

Please note that under the terms of the compromise, you agree to remain fully compliant with all tax law requirements including filing returns and paying tax when required for the next five years. In addition, if you 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 your original liability and the amount of your offer. This forfeit of monies applies to periods ending before or as of the end of the calendar year in which we accept the offer. This includes refunds you receive in 2016 for any overpayments you made in 2015 or earlier years. Any such refund received by you should be returned immediately. Additionally, you agree to forfeit any current capital loss or net operating loss credits taken on any future New York State tax returns.

Should you 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, you waive any statute of limitations defenses to the assessments(s) and collection of