

Name of taxpayer(s) and/or trade or business names:		Social security number(s):
Home address:		Business I.D. 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's name: Address:		
Taxpayer's representative: Address:	Telephone number:	Date:
(Attach Power of Attorney)		Amount offered:

Pursuant to subdivision Eighteenth-a of section 171 of the Tax Law, the undersigned submits this offer to the Commissioner to compromise a liability for unpaid taxes.

Check the applicable box(es): *(see instructions on page 4)*

- 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)				For office use only	
Notice or assessment no. (Assessment I.D.)	Tax period	Amount of tax	Total payments to date	Penalty and interest	Amount due
Note: Please submit a copy of all notices which are the subject of this offer.				Total	

(Attach supplemental pages if needed)

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

2(b) With regard to any amount submitted with this offer, if this offer in compromise is rejected, please;

- retain amount offered and credit to liabilities.
- return the amount offered.

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) agree 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)

- 7) 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.
- 8) The taxpayer(s) waive the benefit of any statute of limitations applicable to the assessment and collection of the liability sought to be compromised, and agree 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) Briefly describe each document, paper or other item which you are attaching in support of your offer; or state "None" if you are not attaching anything in support of your offer in compromise:

- 1. _____
- 2. _____
- 3. _____
- 4. _____
- 5. _____
- 6. _____

(attach additional pages if needed)

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.

Date of the Statement:

Signature of taxpayer(s)

Date of the Statement:

Signature of taxpayer(s)

For office use only

Liability incurred by (list taxpayers included under same account number)

Kind of liability: (complete description)

Name:

Address:

SS#:

Date warrant docketed:

County:

Attach Current Account Receivable Transcript(s)

Basis for Compromise

The compromise of a tax liability can rest only on one or both of two grounds:

- 1) doubt as to liability for the amount owed,
- 2) doubt as to collectibility of the full amount of tax, penalty and interest owed.

A liability will not be compromised if liability has been established by a valid warrant.

Any assertion of doubt as to liability for the amount owed must be supported by submission of an affidavit or affidavits concerning material facts, certified copies of documents of record, if any, and true copies of all other papers and documents referred to in any affidavit, and a full exposition of statutes, regulations and case law relied upon. You are responsible to completely present all facts and legal arguments upon which you rely. You may be required to provide other or further documentation from third parties. We will not undertake an investigation on your behalf to resolve ambiguous facts.

If your offer is acceptable we may require a written collateral agreement to insure collection of tax to the fullest extent possible, and compliance with an accepted offer.

Submission of an offer does not automatically suspend pending proceedings in the Bureau of Conciliation and Mediation Services or the Division of Tax Appeals, nor does it suspend the time for any taxpayer to take any action with regard to an assessment.

Interest and penalties will continue to accrue on the liability while your offer is under consideration. If your offer is accepted and all terms of the offer are satisfied (*i.e. the offer and all collateral agreements are paid in full*) we will abate the balance of the assessment.

Please note: Interest will be due at the rate set pursuant to the Tax Law from the date of the notice of acceptance or agreement until full payment of any compromised liability is received.

Specific Instructions

1) Form DTF-4, *Offer In Compromise*, must be used if you wish to submit an offer in compromise. The form should be filed, along with 3 conformed copies, with the Commissioner at the offices in Albany or by mail addressed to:

Commissioner of Taxation and Finance
Department of Taxation and Finance
Building 9, W.A. Harriman Campus
Albany, New York 12227

Form DTF-5, *Statement of Financial Condition and Other Information*, must accompany Form DTF-4 if the offer is based on doubt as to collectibility. Form DTF-5 can be obtained at any District Office. It is your responsibility to obtain Form DTF-5 and fill it out **completely** so that we may adequately consider your offer.

2) Your full name (and/or business or trade name), address, social security number and/or employer identification number should be entered on the top of Form DTF-4. If this is a joint (husband and wife) liability and both wish to make an offer, one offer containing both names may be submitted. **However, for any other joint liability, such as a partnership, separate offers must be submitted.**

3) You should date the offer on the top of Form DTF-4 in the space provided. This date is important for identification and reference purposes.

4) In item 1, you must list all unpaid tax liabilities sought to be compromised, regardless of type of tax. If you are personally liable, and also jointly liable with another individual or separate entity such as a corporation, for a particular tax you must submit your own offer if you wish to compromise that tax. A compromise in favor of another who is jointly liable with you is not a compromise for your indebtedness on the full amount.

5) In item 2, the total amount offered should be entered. Attach a written statement if you need more space to explain the terms of your offer. List any such statement in item 9. If the offer is paid in full (*i.e. the total amount is deposited with the offer*) no other entry is required. If this is a deferred payment offer (*i.e. any part of the offer is paid either on notice of acceptance or at any later date*) you should show:

- a) the amount deposited at the time of filing this offer,
- b) any amount deposited on prior offers which are applied on this offer, and
- c) the amount of each deferred payment and the date on which each payment is to be made.

6) In item 6, you must indicate all the facts and reasons which are grounds for acceptance of the offer. Use a separate sheet or sheets of paper, if needed, to fully explain the details of your offer and list same in item 9. If your offer is based on doubt as to liability, then these grounds must be fully and completely explained. If appropriate, your assertion must be substantiated by supporting statements and documents. If the basis of the offer is doubt as to collectibility, Form DTF-5 must also be submitted, and listed in item 9 of Form DTF-4.

7) In item 9, describe every document you attach to this form (DTF-4).

8) Please sign the Statement on page 2. If you and your spouse seek to compromise a joint income tax liability, both must sign.

For a corporation, the corporate name should be inserted, and beneath, an authorized corporate signatory should sign his or her name. The signatory's name and title should be printed immediately below the signature. The corporate seal should also be affixed.

9) You should be aware that on Form DTF-4 there are provisions for a waiver of refunds (item 3) and a waiver of the right to contest the liability after the offer is accepted (item 5).

These Instructions are intended only as an overview of the offer process and a guide in preparing Form DTF-4. For the specific details of the process, you should consult the Compromise Regulations (20 NYCRR Part 5000).