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BUREAU OF LAW  
MEMORANDUM

*Income Tax Determinations*

*A-2*

*Morris, Thomas B.*

TO: Deputy Commissioner Igoe  
FROM: E. H. Best, Counsel  
SUBJECT: Thomas B. Morris  
Offer in Compromise of Unpaid New York State  
Personal Income Tax

Transmitted herewith pursuant to E Memorandum 65,  
is proposed offer in compromise in the above matter.  
Memorandum from this office to the State Tax Commission  
outlines the basis for recommendation that the offer be  
accepted.

If you concur, would you please indicate your  
approval and forward to the Commission for its action thereon.

*E. H. Best*  
Counsel

JGR:mez

March 2, 1966

Enc.

*3/4/66*  
*Opposition*  
*friction*  
*2/2/66*  
*gerber*

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NEW YORK STATE  
INCOME TAX BUREAU  
MAR 3 - 1966  
OFFICE OF THE  
DIRECTOR



## BUREAU OF LAW

## MEMORANDUM

TO: **Commissioners Murphy, Palastin and Macuff**

FROM: **E. H. Best, Counsel**

SUBJECT: **Thomas B. Harris  
Offer in Compromise of Unpaid New York State  
Personal Income Tax**

The above named taxpayer has submitted an offer in compromise of his outstanding tax liability for the years 1945 through 1951. The basic tax is \$390.22 with assessed penalty and interest of \$528.19 making a total of \$918.04. The total due now with interest computed to date is \$1,679.67. The taxpayer has offered \$150 in compromise of this claim and has submitted a certified check in that amount.

At the time the offer was submitted in 1961, the taxpayer had no assets and was collecting social security which amounted to \$1,332.00 a year. It appears that he was then living with relatives in Scranton, Pennsylvania and would not return to New York either to work or to live. The money which is being submitted was borrowed from the Scranton National Bank with his brother-in-law as co-signer to make this offer and to pay a judgment against the taxpayer.

From the file submitted, it appears that a previous offer in compromise was accepted November 24, 1953 for the years 1953, 1954 and 1955. At that time the sum of \$200 was accepted to compromise a tax liability of \$666.57. It appears from the correspondence file that the taxpayer is in worse financial condition than he was at the time that was accepted. This office has been unable to locate the file on that case.

On the basis of the facts contained in the affidavit of the taxpayer and the information supplied by his brother-in-law, it appears that the taxpayer is insolvent and that the amount offered is more than can be recovered through legal proceedings. It is the opinion of this office that the best interests of the State would be served by acceptance of the offer in compromise. Forwarded with the file is a proposed order of compromise. If the Commission approves, please sign the order and return to this office for further processing.

/s/

E. H. BEST

**COUNSEL**JER:pad  
Enc.

February 28, 1966

**STATE OF NEW YORK  
STATE TAX COMMISSION**

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In the Matter of the Application

of

**THOMAS E. MERRIS**

for

Compromise of Personal Income Taxes  
Assessed under Article 15 of the Tax  
Law for the Calendar Years 1945 through  
1951  
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A verified petition having been duly presented and filed by **THOMAS E. MERRIS**, 1117 Watson Avenue, Scranton, Pennsylvania pursuant to Section 171, Paragraph 15, of the Tax Law praying for a compromise of personal income taxes assessed under Article 15 of the Tax Law, which are due and owing by the said **THOMAS E. MERRIS** to the State Tax Commission for the calendar years 1945 through 1951;

And it appearing from the proof submitted that the said **THOMAS E. MERRIS** is indebted to the New York State Tax Commission in the sum of \$399.22 tax plus assessed penalty and interest of \$268.19 making a total of \$667.41 plus interest to date of \$661.26 and that the total due is \$1,579.67, and it further appearing that the said **THOMAS E. MERRIS** is insolvent and that the amount offered in compromise, namely the sum of \$150.00 is not less than the amount that could be recovered through legal proceedings, it is

**ORDERED**, that pursuant to authority conferred in and by Section 171, Paragraph 15, of the Tax Law, the said tax liability and indebtedness of the said **THOMAS E. MERRIS**, the petitioner herein, amounting to \$1,579.67 be, and the same hereby are compromised for the sum of \$150.00, and it is further

**ORDERED** that the aforesaid sum of \$150.00 shall be paid to the State Tax Commission within twenty days after the receipt of notice of the issuance of this Order and that upon said payment the said **THOMAS E. MERRIS**, the petitioner herein, will thereby be discharged and released by the State Tax Commission from all liability and indebtedness to the State Tax Commission for unpaid personal income taxes assessed under Article 15 of the Tax Law for the calendar years 1945 through 1951 and from all interest and from all interest and penalties thereon, and that a properly and duly executed satisfaction of any warrant or warrants docketed and recorded by the State Tax Commission, be issued in full satisfaction thereof, and it is further

**ORDERED** that in the event of failure of said petitioner herein to pay or cause to be paid, the amount of said tax liability and indebtedness as herein compromised within the time herein prescribed then this Order shall be null and void, and the amount of tax liability and indebtedness of said **THOMAS E. MERRIS** for

personal income taxes for the calendar years 1945 through 1951 shall be the amount herein-before assessed and imposed, and the penalty and interest thereon.

**STATE TAX COMMISSION**

/s/

JOSEPH H. MURPHY

~~COMMISSIONER~~

/s/

IRA J. PALESTIN

~~COMMISSIONER~~

*[Handwritten signature]*  
~~COMMISSIONER~~

**DATED:** March 16,

**1966.**