

Income Tax Determinations
Bronson, Geraldine A.
Woodrow W.

1-9 (2-07)

**BUREAU OF LAW
MEMORANDUM**

TO: Deputy Commissioner Igoe
Income Tax Bureau

FROM: E. H. Best, Counsel

SUBJECT: Woodrow W. and Geraldine A. Bronson
RD #3
Boonville, New York
Warrant #UT650648 (1962)
Warrant #UT650574 (1963) - (not filed)

RECEIVED
NEW YORK STATE
INCOME TAX BUREAU
FEB 14 1968
OFFICE OF THE
DIRECTOR

This office has received an offer from Woodrow and Geraldine Bronson to pay \$100.00 in full satisfaction of their tax liability for the years 1962 and 1963. After a review of the entire file, this office recommends that the offer be accepted for the reasons set forth in our memorandum to the State Tax Commission which is attached.

Forwarded herewith are the Legal Enforcement Unit file, previous New York income tax returns and a memorandum of this office recommending the acceptance of the offer and proposed order. Will you please note your recommendations and forward all the papers to the Tax Commission for its consideration.

E. H. Best
Counsel

February 7, 1968

JGR:io

Encs.

2/12/68
Approve acceptance of 100.00 payment
E. J. [Signature]
Director

BUREAU OF LAW
MEMORANDUM

TO: Commissioners Murphy and Manley

FROM: E. H. Best, Counsel

SUBJECT: Woodrow W. and Geraldine A. Bronson
RD #3
Boonville, New York
Warrant #UT650648 (1962)
Warrant #UT650574 (1963) - (not filed)

This office has received an offer from Woodrow and Geraldine Bronson to pay \$100 in full satisfaction of the above-listed warrants. A Federal audit of the taxpayers' return for the year 1962 showed additional income which resulted in the assessment of additional tax in the amount of \$255.70. Interest on that amount was computed at \$72.13 and Warrant #UT650648 was filed in the amount of \$327.83 on February 8, 1967 in the Oneida County Clerk's Office. Warrant #UT650574 for the year 1963, which has not been filed, shows additional tax of \$69.48 plus interest of \$6.73 making a total of \$76.21. The tax to be compromised totals \$325.18 of which it appears \$55.63 has been paid by application of a claimed refund for the year 1966 leaving a total tax due of \$269.55.

From information contained in papers comprising the offer in compromise and in the supporting affidavit Mr. and Mrs. Bronson submitted at the request of the Legal Enforcement Unit, it appears that the taxpayers are insolvent and that they have no real or personal property which could be levied on under an execution and from which payment of the tax could be obtained. It is noted that the Federal assessment based on audit for the year 1962 in the amount of \$552.83 has been compromised by payment of the sum of \$200.

The position which Mrs. Bronson had at the Griffiss Air Force Base was abolished when the Rome Air Materiel Area was phased out by order of Secretary McNamara. According to the information submitted, Mrs. Bronson is fifty-five years old and in poor health, and the possibility of her returning to work is remote. Mr. Bronson ran a radiator repair business which appears to have been put out of business when the First National Bank of Boonville repossessed and sold all of his equipment to apply the proceeds on the balance due on a loan received from the bank. Mr. Bronson cannot resume his radiator business until such time as his credit can be re-established by satisfactions of outstanding judgments and liens. It further appears that the taxpayers are presently receiving help through the local welfare agency. In view of the foregoing, it is the recommendation of this office that the offer be accepted.

The entire file, containing offer in compromise, New York State income tax returns for 1963, 1964, 1965 and 1966, affidavit of the petitioners in support of the offer in compromise and certified check in the amount of \$100 is forwarded for your consideration. If you concur in the recommendation of this office, please execute three copies of the proposed order and return them with the file to this office for further processing.



Counsel

JGR:rlp
Enc.
February 8, 1968

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application :
of :
Woodrow W. and Geraldine A. Bronson :
For a Compromise of Taxes :

A verified petition having been duly presented by
WOODROW BRONSON and GERALDINE BRONSON residing at RD #3, Boonville,
New York pursuant to section 171, subdivision 15 of the Tax Law
praying for a compromise of their tax liability for personal income
taxes arising from assessments based on Federal audit issued for
the years 1962 and 1963 pursuant to Article 22 of the Tax Law; and

IT APPEARING from the proof submitted that the said
WOODROW BRONSON and GERALDINE BRONSON are indebted to the New York
State Tax Commission for taxes due for the years 1962 and 1963 in
the amount of \$325.18 plus interest in the amount of \$78.86 and
that the total amount of \$404.04 remains due and unpaid; and

IT FURTHER APPEARING that Warrant #UT650648 was filed in
the County Clerk's Office of Oneida County on February 8, 1967 for
taxes due for the year 1962 in the amount of \$255.70 plus interest
of \$72.13; and

IT FURTHER APPEARING that the said WOODROW BRONSON and
GERALDINE BRONSON are insolvent and that the sum of \$100.00 offered
in compromise is not less than could be recovered through legal
proceedings;

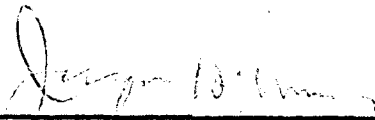
IT IS HEREBY ORDERED that pursuant to the authority
conferred in and by section 171, subdivision 15 of the Tax Law,
the said tax liability and indebtedness of WOODROW BRONSON and

GERALDINE BRONSON resulting from the afore-mentioned assessments totaling \$404.04 for the years 1962 and 1963 be and the same is hereby compromised for the sum of \$100.00; and


IT IS FURTHER ORDERED that the afore-mentioned \$100.00 having been paid to the State Tax Commission, the said WOODROW BRONSON and GERALDINE BRONSON are hereby discharged and released by the State Tax Commission from liability for unpaid personal income taxes due under Article 20 of the Tax Law for the years 1962 and 1963 and from all interest and penalties thereon, and that a properly executed release of any liability for said taxes and satisfaction of the warrant on file in the County Clerk's Office of Oneida County be issued to the said WOODROW BRONSON and GERALDINE BRONSON.

DATED: Feb. 16, 1968

STATE TAX COMMISSION



President



Commissioner