

Copy

of correspondence conc. Income Tax delinquency.

Treasury Dep't, Internal Revenue Service,  
Albany.N.Y.

United Society of Shakers

Sir:- Your return of net income was not received in this office until Mch 23, /14, thereby involving you in liability to a specific penalty of not less than \$1000. ,or more than \$10000. under the Act of October 3, 1913, in addition to the 50% additional tax which will be assessed and collected.

The provisions of the act are mandatory, and no excuse or explanation can be accepted, except a showing that a complete or tentative return was in fact mailed in time to have reached this office, or a Deputy Collector, in the ordinary course of business on or before March 2, 1914, (March 1 being Sunday).

However, before instituting proceedings in Court for the imposition of the specific penalty, I am directed to call your attention to the provisions of Section 3229, Revised Statutes, which reads in part as follows:

"The Commissioner of Internal Revenue with the advice and consent of the Secretary of the Treasury, may compromise any civil or criminal case arising under the internal revenue laws instead of commencing suit thereon;-----

Should you desire to take advantage of your privilege under this section and to submit an offer in compromise, the amount offered should be forwarded promptly to this office in the form of cash, postal money order, or certified check which can be cashed without cost, payable to my order, accompanied by an affidavit substantially in the following form:

"To the Commissioner of Internal Revenue:

I hereby solemnly swear (or affirm) that my delinquency in filing return of net income as required by the act of October 3, 1913, was not due to any intent to violate the laws or evade taxation, but was due to (here insert concisely and clearly the reason for delay).

Desiring to compromise my liability I hereby tender the sum of \$ \_\_\_\_\_, which I request may be accepted in compromise of the specific penalty only."

To be signed and sworn to before a deputy collector, notary, or other officer authorized to administer oaths.

This affidavit will then be forwarded by me, together with the sum offered, to the Commissioner for consideration, and you will be notified by him of his acceptance or rejection of your proposal. In the latter event, you may increase your offer if you so desire.

It may be added that the Department will not take favorable action on offers of less than \$10.00 in cases similar to yours, but has accepted that amount in cases where there has been no intent to violate the laws.

Respectfully,

Roscoe Irwin  
Collector of Internal Revenue

Reply of Trustees

Commissioner of Internal Revenue,

Friend,

Your Notice to the Community of liability to Penalty for tardy returns of Net Income of Society, received by Trustees. We realize the stringency of the law in this, and all matters of Public Service. We not only feel but know you would be exceedingly merciful in the matter could you know how earnestly we worked to learn where we were to be represented and how taxed, in our peculiar organization. We finally sent a messenger to Washington, even two journeys were made, before we could learn under what head we were classed, then made every endeavor to get report in as soon as possible. We are the last in our Beloved Country who would evade any obligation we could

meet. We solemnly affirm that no intent to violate the Law was intended by any delinquency on our part and understood from our messenger an extension of time was granted us. Further advice of the subject we will gratefully receive, even if called to compromise under protest.

Yours gratefully,  
Mount Lebanon Shakers.

Reply of Commissioner.

Trustees--United Society of Shakers,

Mount Lebanon, N.Y.

Gentlemen:

I acknowledge receipt of your favor of the 17th instant, and upon consideration of the facts set forth in said letter, this office is disposed to drop the case, concerning which you were notified on October 15th.

Respectfully,  
Roscoe Irwin  
Collector.

CAT. NO. 10,829