

STATE OF NEW YORK  
TAX APPEALS TRIBUNAL

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In the Matter of the Petition	:	
of	:	
<b>CAPITOL COIN COMPANY, INC.</b>	:	DECISION
<b>AND IRA FRIEDBERG AND ARTHUR FRIEDBERG,</b>	:	
<b>OFFICERS OF CAPITOL COIN COMPANY, INC.</b>	:	
for Revision of Determinations or for Refunds of Sales and	:	
Use Tax under Articles 28 and 29 of the Tax Law for the	:	
period June 1, 1981 through May 31, 1983.	:	

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On July 7, 1989 Capitol Coin Company, Inc. and Ira Friedberg and Arthur Friedberg, Officers of Capitol Coin Company, Inc. made a motion for leave to reargue Matter of Capitol Coin Company, Inc., and Ira Friedberg and Arthur Friedberg, Officers of Capitol Coin Company, Inc. (Tax Appeals Tribunal, June 8, 1989). (File Nos. 801701, 801702, 801703, 801873, 801874, 801875.)

In Capitol Coin the only issue before this Tribunal was whether petitioners had established that reasonable cause existed for the abatement of penalties and interest in excess of the minimum. We concluded that petitioners failed to satisfy their burden of proof since we found no facts upon which reasonable cause might in any way be established (Tax Law §1132(c), 20 NYCRR 3000.10[d][4]).

There is no specific statutory authority authorizing this Tribunal to reconsider its decisions. In the absence of such a statute, our authority, as a quasi judicial body, to reconsider our own decisions is limited (Matter of Evans v. Monaghan, 306 NY 312, 322 [1954]; Matter of Gonzales v. Jones, 115 AD2d 849, 850 [3d Dept 1985]).

The decision in Capitol Coin was reached after a thorough review of the entire record in the matter. The motion before us indicates no circumstances which would allow this Tribunal to reconsider this decision.

Accordingly, the motion for leave to reargue is denied.

DATED: Troy, New York  
August 23, 1989

/s/John P. Dugan

John P. Dugan  
President

/s/Francis R. Koenig

Francis R. Koenig  
Commissioner

/s/Maria T. Jones

Maria T. Jones  
Commissioner