

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
Shaffer Trucking, Inc. :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or Revision :
of a Determination or Refund of Corporation Tax :
Procedures under Article 27 of the Tax Law for the :
Year Ended December 31, 1981. :

State of New York :

SS.:

County of Albany :

David Parchuck, being duly sworn, deposes and says that he is an employee of the State Tax Commission, that he is over 18 years of age, and that on the 15th day of April, 1985, he served the within notice of Decision by certified mail upon Shaffer Trucking, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Shaffer Trucking, Inc.
P.O. Box 418
New Kingstown, PA 17072

and by depositing same enclosed in a postpaid properly addressed wrapper in a post office under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
15th day of April, 1985.

David Parchuck

James A. Hoge
Authorized to administer oaths
pursuant to Tax Law section 174

STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

April 15, 1985

Shaffer Trucking, Inc.
P.O. Box 418
New Kingstown, PA 17072

Gentlemen:

Please take notice of the Decision of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 1090 of the Tax Law, a proceeding in court to review an adverse decision by the State Tax Commission may be instituted only under Article 78 of the Civil Practice Law and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to:

NYS Dept. Taxation and Finance
Law Bureau - Litigation Unit
Building #9, State Campus
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Taxing Bureau's Representative

Petitioner did not compute the tax on allocated issued capital stock which amounted to a minimum tax of \$75.00 for the year in issue. The Audit Division issued a Notice and Demand for Payment against petitioner on February 17, 1983 in the amount of \$227.41, which was comprised of \$75.00 for the minimum tax and \$152.41 in interest on the late payment and on the \$75.00 deficiency.

3. Petitioner paid the \$75.00 deficiency on March 8, 1983 leaving a balance of \$152.41. Petitioner then filed a petition requesting that the interest be abated. Petitioner's ground for requesting a waiver was that it was unaware that it was subject to the tax and that it did not receive the report form until June, 1982.

CONCLUSIONS OF LAW

A. That section 1084(a) of the Tax Law provides for payment of interest on any amount of corporation franchise tax which is not paid on or before the last date prescribed for payment under Articles 9, 9-A, 9-B or 9-C of the Tax Law. There is no provision for waiver of said interest for any reason. Therefore, the interest charged on petitioner's tax deficiency cannot be waived regardless of whether there might be reasonable cause for late filing and payment.

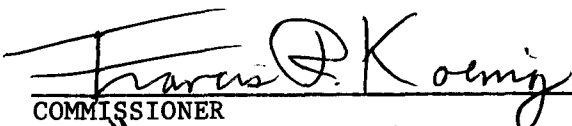
B. That the petition of Shaffer Trucking, Inc. is denied and the Notice and Demand for Payment issued February 17, 1983 is sustained.


DATED: Albany, New York

STATE TAX COMMISSION

APR 15 1985


PRESIDENT


COMMISSIONER


COMMISSIONER