

Misc. Tax Determinations A-Z
Cigarette Tax
Foranocel, Louis E.

AD 58

DEPARTMENT OF TAXATION AND FINANCE

MEMORANDUM

gH M

TO: Commissioner Murphy OFFICE Miscellaneous Tax
FROM: Mr. Purcell DATE August 13, 1968
SUBJECT: Louis E. Foranocel
 2342 E. 16th Street Re: Assessment No. 800,
 Brooklyn, N.Y. dated 8/23/67, \$7625

Seizure on 11/18/66 of 330
cartons of unstamped cigarettes

Reference is made to the resolution dated January 17, 1967, approved by the Tax Commission, which authorizes the director and assistant director of our bureau, the regional tax supervisor, the director of special investigations bureau and the New York district tax supervisor to remit or abate penalties in the amount of \$5,000 or less imposed pursuant to paragraph b, subdivision 1, of section 481 of the Tax Law.

Attached is August 6, 1968 memorandum from the Special Investigations Bureau in which it recommends that the above cigarette assessment for \$7625 be reduced to \$350 for the following reasons:

1. The subject was only 18 years of age at the time of seizure of the unstamped cigarettes.
2. This may be a first offense.
3. A question exists as to actual ownership or possession of the full quantity of cigarettes seized.
4. The subject is employed as a substitute postal worker and averages net take-home pay of only \$75 a week.

It is recommended that the Tax Commission approve reducing this assessment to \$350. We are holding the attorney's check for \$350 pending your decision in this matter.

Jack Purcell
Deputy Commissioner

Approved
Att. 8/19/68
Wm. Murphy
OK John
8/20/68