

*Misc. Tax Determinations*  
*Cigarette Tax A-2*

DEPARTMENT OF TAXATION AND FINANCE

*Mastrodonato, Peter*

MEMORANDUM

TO: Commissioner Joseph H. Murphy

FROM: John J. Purcell

SUBJECT: Cigarette Tax Penalty #572  
dated January 4, 1967 in the  
amount of \$7,625.00 issued to  
Mr. Peter Mastrodonato  
1780 Clifford Ave.  
Rochester, New York

DATE May 12, 1967

OFFICE Miscellaneous Tax

Our assessment was issued for the new \$25 per carton penalty in excess of 25 cartons as provided in Section 481-1b, which became effective July 1, 1966.

As indicated in our New York Commodities office memorandum of December 29, 1966, this individual was apprehended on July 12, 1966 by a New York City detective in New York City with 330 cartons of Washington, D.C. stamped cigarettes. This case was tried before a New York City Magistrate and a motion to dismiss was granted. Because this individual has moved to the above Rochester address, the case was referred to Mr. Hardies of our Rochester district office as indicated in my memorandum of April 19, 1967.

Attached is our complete file in this matter including Mr. Hardies' memorandum of May 3, 1967 in which he agrees with my recommendation that this assessment be reduced to \$305.00 which represents a \$1 per carton penalty instead of \$25.

I recommend the Tax Commission's approval for the reduction in this cigarette assessment from \$7,625 to \$305.00 because Mr. Mastrodonato is a disabled veteran and his only income at the present time is his disability pension and also because of his indigent state of financial affairs. Please note that the above individual has agreed to the reduced assessment but at this time he is unable to give us any definite date for even partial payment of same. Another reason for making this recommendation is due to his statement that this is the only time that he was engaged in buying these improperly stamped cigarettes and that he has not done so since the date of his apprehension in New York City on July 12, 1966.

*John J. Purcell*  
Deputy Commissioner

*J. J. Purcell 5/25/67*

*Reviewed: Walter M. ... 5/23/67*

*Reviewed: Walter M. ... 22 May 1967*

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