

Misc. Tax Determinations

Cigarette Tax

A-2

Tanico, Anthony

AD 58

DEPARTMENT OF TAXATION AND FINANCE

MEMORANDUM

TO: Commissioner Murphy

OFFICE Miscellaneous Tax

FROM: Mr. Purcell

DATE August 13, 1968

SUBJECT: Anthony Tanico & Vito Diturì Re: Assess. No. 666, dated
2102 W. 5th St. 41 Avenue U 3/24/67 - \$29,175
Brooklyn, N.Y. Brooklyn, N.Y.

Seizure on 9/6/66 of
11,915 packages of
unstamped or improperly
stamped 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 an August 8, 1968 memorandum from the Special Investigations Bureau in which it recommends that the above cigarette tax assessment for \$29,175 be cancelled for the following reasons:

1. In court, the case was dismissed.
2. Subject individuals are economically employed in full-time positions.
3. No direct connection could be established between the subject individuals and the seized cigarettes either by the Police Department or in a formal hearing by the Special Investigations Bureau.

It is recommended that the Tax Commission approve the cancellation of this assessment.

Jack Purcell
Deputy Commissioner

Att.

*Approved 8/14/68
Bruce Manley
CSE from 8/21/68*