

POOR
QUALITY
THE FOLLOWING
DOCUMENT (S)
ARE
FADED & BLURRED

PHOTO MICROGRAPHICS INC.

Income Tax Determination
George, John F. A-2

Commissioner Joseph H. Murphy

A. Eletz

February 9, 1965

JOHN F. GEORGES

The above named taxpayer was assessed, as a result of a field audit, for the years 1957 and 1959, a basic tax of \$3705.88 and a penalty and interest in the sum of \$1704.48, making a total of \$5410.36.

The assessments are dated January 27, 1964 and taxpayer filed an appeal within the statutory period. Taxpayer is a non-resident, living in Fort Lee, New Jersey. Taxpayer was assessed both a normal tax and an unincorporated business tax. There is a serious question as to whether taxpayer is subject to the unincorporated business tax.

Taxpayer has offered to withdraw his appeal and pay the full basic tax, both normal and unincorporated, provided penalty and interest be cancelled.

In view of the fact that taxpayer is a non-resident, and especially since he has duly filed his appeal and there is a serious question as to his unincorporated business tax liability, it is recommended that the case be closed on the basis of the payment of the full basic tax, both normal and unincorporated, and that the penalty and interest be waived.

Approved
James R. Macduff
2/15/65

Ira J. Palestin
2/16/65

AE:dm

CK

JHM

2-17-65

/s/

A. Eletz

Deputy Tax Commissioner