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**BUREAU OF LAW
MEMORANDUM**

TO

FROM :

Louis Etlinger

SUBJECT:

James Scott**Transfer of settled cases**

- 1) **Ralph Atchue**
- 2) **Arnold S. and Eileen S. Alperstein**

with In the Atchue case, the taxpayer agreed to pay the full tax plus accumulated interest if the penalties were waived. In the Alperstein case, the additional income tax be computed on the disallowed expense of \$949.00 and that a bill be sent to the taxpayers for the additional tax plus accumulated interest (See Commissioner Koerner's October 28, 1971 memoranda and approved by Commissioners Hanley and Saliman on November 10, 1971 and November 11, 1971 respectively).

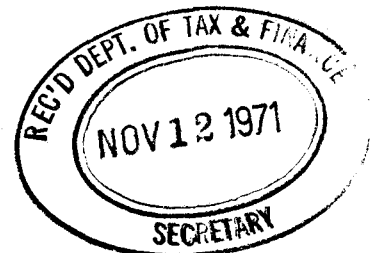
The Income Tax Bureau files are attached herewith. Kindly process in accordance with the Tax Commission's directives.

This matter will be reflected on our records as closed cases.

Associate Attorney

**JS:lk
Enc.
cc: Edward Rock, Esq.**

November 12, 1971



MEMORANDUM

TO: Commissioners Gallman and Manley
FROM: Commissioner Koerner
SUBJECT: Arnold S. and Eileen S. Alperstein

In this proceeding a deficiency of \$190.34 had been assessed predicated upon the disallowance of items of expense deducted by the taxpayers in their 1966 income tax return. Following the discussion with the taxpayers' representative, it was agreed that Items B, C, D and E of the claimed expenses be allowed and that Item A, an expense item of entertainment for \$949, be disallowed.

It is recommended that the additional income tax be computed on the disallowed expense of \$949 and that a bill be sent to the taxpayers for the additional tax plus accumulated interest and this settlement be approved.

Milton Koerner

October 28, 1971

File attached

Approved 11/10/71
A. Manley
Norman Gallman 11/11/71