



New York State Department of  
**TAXATION and FINANCE**

**MEMORANDUM**

AD-53 (6/76)

TO: Mr. Paul Coburn

OFFICE: Withholding Tax Unit

FROM: Jerry Cahill

DATE: January 20, 1981

SUBJECT: Waiver of Penalty, Gull Airborne Instruments Inc.  
395 Oser Ave.  
Smithtown, NY 11787  
I.D.# 11-2120393  
Assessment #'s W7706010844, W7707070431,  
W7707210673, W7709262019, W7710190459,  
W7710270366, W7711160555 - 57, W7712060424

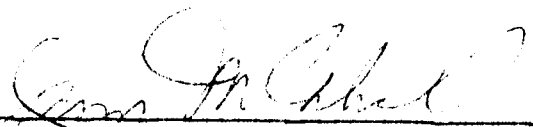
In accordance with the provisions of memorandum No. E-94.1, the approval of the State Tax Commission is required.

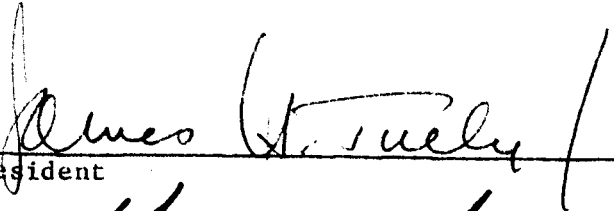
Employer requests waiver of penalties totaling \$7,379.58 on the above assessments. The period covered by these assessments is April 1, thru October 15, 1977.

Reasonable cause cited was the installation of a computerized payroll system; this necessitated changes in their procedures and personnel which resulted in the late filings.

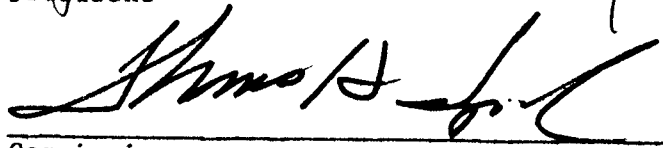
Please note the following chain of events describing the extenuating circumstances involved in this case.

- 1) Employer's initial correspondence requesting waiver, dated 11/29/77, went unanswered until 4/26/79, when we informed him he would have to pay interest due before consideration would be given.
- 2) Upon receipt of our letter, employer immediately paid the interest due.
- 3) The enclosed copy of the memorandum to the State Tax Commission from Mr. Abram J. Cuttler describes the position taken by the department in May of 1979.
- 4) We have no record of the decision rendered regarding the May, 1979 memo. For this reason the employer was never notified of the status of his request. Employer assumed the case was closed.
- 5) In September of 1980, the stops were taken off the assessments and he received a new set of notices.
- 6) The employer's overall filing record since 1977 is good. He has been issued five assessments since 1977 for unrelated causes. Of these, two (W7911210529 and W8006271785) are paid in full. Two others, W7805250843 (1/16 - 1/31/78) and W7911160561 (6/16 - 6/30/79) we intend to sustain, as no reasonable cause was presented. The fifth assessment (W7908210344 for the period 3/16 - 3/31/79) will be given consideration for waiver of penalty due to an unrelated cause upon return of the case.

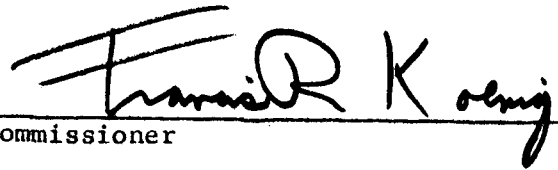
  
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Director, Registration & Returns Processing Bureau Date

  
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President Date

Approved ☒  
Disapproved \_\_\_\_\_

  
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Commissioner Date

Approved \_\_\_\_\_  
Disapproved \_\_\_\_\_

  
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Commissioner Date

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