



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

February 10, 1986

Andrew & Evelyn Corrado  
28 Northwood Rd.  
Rockville Centre, NY 11570

Dear Mr. & Mrs. Corrado:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned at the above address.

Very truly yours,

A handwritten signature in cursive script, reading "Joseph Chyrywaty".

Joseph Chyrywaty  
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Andrew & Evelyn Corrado : DEFAULT ORDER  
: 86-C-3  
for Redetermination of a Deficiency or Revision of :  
a Determination or Refund of :  
Personal Income Tax under Article 22 :  
of the Tax Law for the Year 1980. :

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Petitioner(s) Andrew & Evelyn Corrado filed a petition for redetermination of a deficiency or revision of a determination or refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1980. File No. 57937.

A pre-hearing conference on the petition was scheduled before Carolyn Mitchell, at the offices of the State Tax Commission, 114 Old Country Road - 2nd Fl. Mineola, New York 11501 on Thursday, November 12, 1985 at 11:00 a.m. Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

ORDERED that the petition of Andrew & Evelyn Corrado be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
FEBRUARY 10, 1986



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

W. Averell Harriman State Office Building Campus  
Albany, New York 12227

**WAIVER, MODIFICATION, OR CANCELLATION OF PENALTY AND INTEREST**  
**REQUIRING APPROVAL OF THE STATE TAX COMMISSION**

|                         |
|-------------------------|
| SS # OR ID #            |
| 13-2672432              |
| TAXPAYER'S NAME         |
| Cosmopolitan Care Corp. |

| Assessment No. | Filing Period  |
|----------------|----------------|
| W8503132217    | 1/23 - 1/31/85 |
|                |                |
|                |                |
|                |                |
|                |                |
|                |                |
|                |                |
|                |                |

**TAXING APPLICATION:**

- ☐ Corporation Tax  
☐ Personal Income Tax  
☐ Sales Tax  
☒ Withholding Tax  
☐ Miscellaneous Tax:

|                          | Penalty    | Interest |
|--------------------------|------------|----------|
| Assessed                 | \$5,634.80 | \$479.57 |
| Paid                     | -0-        | -0-      |
| Recommended Cancellation | 5,634.80   | -0-      |

In accordance with established policy, approval of the State Tax Commission (*more than one member*) is required where the proposed cancellation of interest and/or penalty is for an amount in excess of \$5,000.00 or for a situation not covered in policy memoranda.

**REASON FOR WAIVER, MODIFICATION OR CANCELLATION:** (*Additional pages may be attached*)

Reasonable cause cited is that a pipe burst in their office causing severe damage to their payroll records. Company made every effort to reconstruct their records as soon as possible.

The taxes were paid two weeks late, the company's filing record is very good.

Approval Recommended By:

|                                 |                    |          |
|---------------------------------|--------------------|----------|
| NAME                            | TITLE              | DATE     |
| Walter J. Chauchat              | Tax. Comm. Adm. L. | 8/18/86  |
| President, State Tax Commission |                    |          |
| Commissioner                    | DATE               | APPROVED |
| Radmida                         | 9/3/86             | ✓        |
| Commissioner                    | DATE               | APPROVED |
| Francis R. Koemig               | 9/2/86             | ✓ F.R.K. |
| Commissioner                    | DATE               | APPROVED |
| John                            | 8/20/86            | ✓        |