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MEMORANDUM

TO : Commissioners Gallman and Manley

FROM : Commissioner Koerner

SUBJECT: Nathaniel E. Singleton
198-20 Linden Blvd.
St. Albans, New York

Prior to June 20, 1968, the above named taxpayer operated a tavern at above address. At that time due to financial difficulties he discontinued the business. Subsequently an income execution was filed against him for \$48.82 which was paid in full (\$49.04) (QS 560009). Another warrant was filed against him of \$2,356.85 for the period ending 8/31/66 through the period ending 8/31/67 together with \$517.87 for penalties and interest therein computed to 9/20/68 (SQ 105966) and additional interest of \$498.07 was charged thereon covering period 9/20/68 through 5/18/71 when principal was paid in full.

Another warrant was filed against him of \$1,023.76 representing an assessment for various sales taxes of \$555.65 for the period commencing 9/1/67 through 11/30/67 together with \$105.58 for penalties and interest computed to 3/16/69 (SQ 106823) and unpaid sales taxes of \$309.85 from 12/1/67 through 2/29/68 together with \$52.68 for penalties and interest computed to 3/11/69 (SQ 106599). Interest will be due thereon to date of payment of principal.

Executions were issued on said warrants against said taxpayer's salary as an employee of the City of New York, Economic Development Administration, and since 4/21/69 to date, 10% of his salary has been paid regularly in satisfaction of said assessments. According to our records as of May 8, 1972, the total amount of the foregoing assessment of \$2,874.72, plus interest and penalties, has been repaid in full and a number of payments have been subsequently received on account of the other warrants herein above referred to.

Taxpayer is a married man with a number of children, some of whom are of college age, and the monies deducted from his salary to pay these warrants have created an extreme hardship on taxpayer and his family.

I feel that taxpayer's record of payment merits granting him a waiver of the penalties assessed against him and I recommend that his liability be recomputed based upon exclusions of penalties and that upon payment of the balance due, these warrants be satisfied.

The annexed files were requisitioned from the Queens District Office and should be returned to Queens Director, Herbert Levin.

Approved
at Newlee 8/29/72
Norman Gallman 9/6/72

Milton Koenig
Commissioner