

DEPARTMENT OF TAXATION AND FINANCE

MEMORANDUM

TO : Mr. Edward Rook

FROM : Abram J. Cuttler

SUBJECT: Modification of Penalty and Interest
Charges For Late Payment - Sales Tax

OFFICE: Sales Tax Bureau

DATE : August 21, 1974

Western Union Telegraph Company
Tax Department
Level 4 South
1 Lake Street
Upper Saddle River, New Jersey 07458

ID# 13-5482050C
Notice # 91,466,239
Period Ended August 31, 1973
Amount of Proposed Reduction \$9,314.89

Notice # 90,734,191
Period Ended November 30, 1973
Amount of Proposed Reduction \$7,791.55

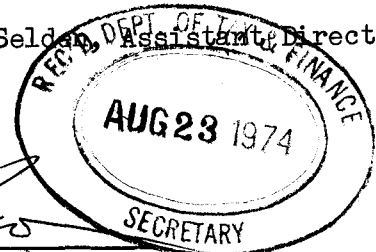
Attached is the entire folder of the above vendor and Forms ST-577, wherein I have recommended cancellation of a portion of the assessment issued because of late payments of a sales tax return. There are two periods involved; periods ending August 31, 1973 and November 30, 1973.

My recommendation for cancellation of a portion of both assessments is based on vendor's previous good filing record, and letters dated October 3, 1973, February 28, 1974 and July 30, 1974. During the month of September 1973, this organization experienced a nationwide layoff of personnel, which resulted in an internal turmoil so that it was impossible to file both returns on time.

In accordance with provisions of Memorandum No. E-94.2, Approval of the State Tax Commission, i.e. more than one member, is required, because the proposed cancellations are for amounts in excess of \$2,500.00. Simple interest of $7\frac{1}{2}\%$ in the amount of \$788.03 for the August 31, 1973 period, and 1% of the tax due in the amount of \$1,827.72 for the November 30, 1973 period, for a total of \$2,615.75, will be requested from vendor, and the balances totaling \$17,106.44 will be cancelled if this request for a modification of the assessment is approved.

See bottom of Forms ST-577 for signature lines if these modifications of late charges are approved.

Please return the entire case to Mr. William H. Seldman, Assistant Director, Sales Tax Bureau, 9th floor, Building 8.



Abram J. Cuttler
Abram J. Cuttler
Director, Sales Tax Bureau

Attachment

DEPARTMENT OF TAXATION AND FINANCE
Sales Tax Bureau

To Joyce Van Patten

A. Knapp

M 75 (1-66)

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

In accordance with the provisions of Memorandum No. E-94.2, the approval of the State Tax Commission, i.e. more than one member, is required because the proposed cancellation is for an amount in excess of \$2,500 or for a reason not specifically covered in the memorandum.

VENDOR		PENALTY AND INTEREST ASSESSED	
Western Union Telegraph Company Tax Department - Level 4 South 1 Lake Street Upper Saddle River, New Jersey 07458		\$ 10,102.92	
		RECOMMENDED CANCELLATION \$ 9,314.89	
		BALANCE STILL DUE \$ 788.03	
IDENTIFICATION NUMBER	PERIOD		
13-54820500	August 31, 1973		

REASON FOR WAIVING, MODIFICATION OR CANCELLATION

Return was filed late due to internal problems resulting from a nation-wide personnel layoff of 1250 employees in September 1973. This return was the first late filing, so vendor's record was good.

Simple interest of 7½% per annum is requested.

PREPARED BY			
TAX EXAMINER	<i>Arthur M. Parker</i>	DATE	<i>August 20, 1974</i>
APPROVAL RECOMMENDED			
DIRECTOR, SALES TAX BUREAU	<i>[Signature]</i>	DATE	<i>8/24/74</i>
APPROVED			
COMMISSIONER	<i>Maynard R. Sproule</i>	DATE	<i>9/6/74</i>
COMMISSIONER	<i>Bruce Newley</i>	DATE	<i>9/5/74</i>
COMMISSIONER	<i>Milton Krum</i>	DATE	<i>8/20/74</i>

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

In accordance with the provisions of Memorandum No. E-94.2, the approval of the State Tax Commission, i.e. more than one member, is required because the proposed cancellation is for an amount in excess of \$2,500 or for a reason not specifically covered in the memorandum.

VENDOR Western Union Telegraph Company Tax Department - Level 4 South 1 Lake Street Upper Saddle River, New Jersey 07458		PENALTY AND INTEREST ASSESSED \$ 9,619.27
IDENTIFICATION NUMBER 13-5482050C	PERIOD November 30, 1973	RECOMMENDED CANCELLATION \$ 7,791.55
		BALANCE STILL DUE \$ 1,827.72

REASON FOR WAIVING, MODIFICATION OR CANCELLATION

Return was filed late due to internal problems resulting from a nationwide personnel layoff of 1250 employees in September 1973. Vendor's filing record was good; vendor's August 31, 1973 return was filed late for the same reason.

1% of the tax due will be requested from the vendor.

PREPARED BY <i>Arthur M. Tashen</i>		DATE <i>August 20, 1974</i>
APPROVAL RECOMMENDED <i>[Signature]</i>		DATE <i>8/25/74</i>
APPROVED <i>[Signature]</i>		DATE <i>9/6/74</i>
<i>[Signature]</i>		DATE <i>9/5/74</i>
<i>[Signature]</i>		DATE <i>8/27/74</i>

TAX EXAMINER

DATE

DIRECTOR, SALES TAX BUREAU

DATE

COMMISSIONER

DATE

COMMISSIONER

DATE

COMMISSIONER

DATE