STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application

of

JAMES C. PUCELLO d/b/a Pucello's Restaurant and Grill ORDER OF COMPROMISE

for

Compromise of Sales and Use Taxes due under Articles 28 and 29 of the Tax Law.

A verified petition having been duly presented and filed by James C. Pucello, 113 Trump Street, Syracuse, New York, pursuant to subdivision Fifteenth of section 171 of the Tax Law praying for a compromise of sales and use taxes, and the penalties and interest in connection therewith, under Articles 28 and 29 of the Tax Law, which are due and owing by the said James C. Pucello to the State of New York for the quarterly periods ending May 31, 1968, August 31, 1968, August 31, 1969, November 30, 1969 and May 31, 1971, and;

IT APPEARING from the proofs submitted that the said James C. Pucello is indebted to the State of New York in the sum of \$5,018.51 for basic sales and use taxes owed for the aforesaid quarterly periods, and that interest and penalty thereon amount to \$713.78 and that the total amount of taxes, interest and penalty due from the said James C. Pucello is \$5,732.29, and

IT FURTHER APPEARING that the said James C. Pucello is insolvent and that the amount offered in compromise, namely the sum of \$5,018.51 is not less than the amount that could be recovered through legal proceedings, it is,

ORDERED, that pursuant to authority conferred in and by subdivision Fifteenth of section 171 of the Tax Law, the said tax liability and indebtedness of the said James C. Pucello, the petitioner herein, amounting to \$5,732.29 is hereby compromised for the sum of \$5,018.51, and IT IS FURTHER ORDERED, that the aforesaid sum of \$5,018.51 shall be paid to the State Tax Commission within 20 days after the receipt of notice of the issuance of this Order and that upon said payment, the said James C. Pucello, the petitioner herein, will thereby be discharged and released by the State Tax Commission for unpaid sales and use taxes due under Articles 28 and 29 of the Tax Law for the aforesaid quarterly periods ending May 31, 1968, August 31, 1968, August 31, 1969, November 30, 1969 and May 31, 1971 and from all penalties and interest thereon, and that a properly and duly executed satisfaction of any warrant or warrants docketed and recorded by the State Tax Commission be issued in full satisfaction thereof to James C. Pucello, and

IT IS FURTHER ORDERED, that in the event of failure of said petitioner herein to pay or cause to be paid the amount of said tax liability and indebtedness as herein compromised within the time herein prescribed then this Order shall be null and void, and the amount of tax liability and indebtedness of said James C. Pucello for sales and use taxes for the quarterly periods ending May 31, 1968, August 31, 1968, August 31, 1969, November 30, 1969 and May 31, 1971 be the amount hereinbefore assessed and imposed together with the penalties and interest thereon.

> STATE OF NEW YORK STATE TAX COMMISSION

Commissioner

Commissioner

Dated:August 2, , 1973 Albany, New York