

## DEPARTMENT OF TAXATION AND FINANCE

## MEMORANDUM

TO: Mr. Edward Rook  
FROM: Fred W. Tierney  
SUBJECT: Empire Chevrolet Sales Corp.  
1 Remsen Avenue  
Brooklyn, New York 11212

DATE May 1, 1970  
OFFICE Sales Tax Bureau

I. D. #11-1841879  
Amount of Reduction Recommended - \$2,805.09

Attached is the folder of the above vendor and Form ST-577 wherein I have recommended cancellation of a portion of an assessment in the amount of \$3,495.03 issued because of late filing of a Sales and Use Tax Return.


In accordance with 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. A minimum late charge of 1% (\$689.94) has been paid by vendor. The balance will be cancelled if this modification of the assessment is approved.

My recommendation for modification of this assessment is based on vendor's letter dated December 15, 1969 and the postage meter date (September 20, 1969) on the envelope in which the tax return in question was received. Although the tax return was not received by the Brooklyn District Office until October 22, 1969 there is no postmark date stamped by the United States Post Office on the envelope to indicate the date the post office received it.

A review of the vendor's file shows a good filing record and modification on the above basis is acceptable to the vendor.

See bottom of Form ST-577 for signature lines if this modification of late charges is approved.

Please return the entire file to Arthur M. Raskin, Audit and Review Unit, Sales Tax Bureau, 7th Floor, Building 8, State Campus.

  
Fred W. Tierney  
Director, Sales Tax Bureau

Attachment

# 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 Empire Chevrolet Sales Corp. 1 Remsen Avenue Brooklyn, New York 11212		PENALTY AND INTEREST ASSESSED \$3,495.03
		RECOMMENDED CANCELLATION \$2,805.09
IDENTIFICATION NUMBER	PERIOD	BALANCE <del>XXXXXX</del> Paid \$ 689.94

### REASON FOR WAIVING, MODIFICATION OR CANCELLATION

Vendor claims return was timely filed. Envelope in which his return was received shows a postage meter date of 9/20/69. The Post Office did not postmark this envelope. Previous filing record is good.

TAX EXAMINER <i>Robert M. Rosen</i>		PREPARED BY	DATE <i>May 1, 1970</i>
DIRECTOR, SALES TAX BUREAU <i>Fred W. Rooney</i>		APPROVAL RECOMMENDED	DATE <i>May 1, 1970</i>
COMMISSIONER		APPROVED	DATE
COMMISSIONER <i>Bruce Hawley</i>			DATE <i>5/13/70</i>
COMMISSIONER <i>William Krenn</i>			DATE <i>May 11, 1970</i>