

## DEPARTMENT OF TAXATION AND FINANCE

## MEMORANDUM

TO : Mr. Edward Rook

FROM : Fred W. Tierney

SUBJECT: Cancellation of Penalty and Interest  
for Late Filing - Sales Tax

OFFICE: Sales Tax Bureau

DATE : March 10, 1971

McEvoy Dodge, Inc.  
2400-W Henrietta Road  
Rochester, New York 14623

I.D. # 16-0877851  
Notice # 91156631 (11/20/70)  
Period ended August 31, 1970  
Amount of proposed cancellation, \$3,150.26

Attached is entire folder of above vendor and Form ST-577 wherein I have recommended cancellation of a portion of an assessment issued because of late filing of a Sales and Use Tax Return.


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 cancellation is for an amount in excess of \$2,500.00. Minimum statutory interest of  $\frac{1}{2}$  percent per month, in the amount of \$350.05, has been collected by the Rochester District Office. The balance of \$3,150.26 will be cancelled if this request for a modification of the assessment is approved.

My recommendation for cancellation of a portion of this assessment is based on vendor's letter dated November 27, 1970, received by the Rochester District Office. Vendor states late filing of the return was caused by internal problems in their accounting division. They had a change in their supervisory personnel and also were faced with use of two new and inexperienced employees during their busy season.

A review of the vendor's file discloses no previous late filings.

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

Please return the entire case to Louis M. Vella, Sales Tax Audit Supervisor, 9th Floor, Bldg. 8.

  
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.

McEVoy Dodge Inc. <i>Rochester</i> 2400 W. Henrietta Road <i>NY 14627</i>		PENALTY AND INTEREST ASSESSED \$ 3500.51
IDENTIFICATION NUMBER 16-0577851	PERIOD 6/1/70 - 8/31/70	RECOMMENDED CANCELLATION \$ 3150.46
		BALANCE STILL DUE \$ 350.05

## REASON FOR WAIVING, MODIFICATION OR CANCELLATION

REASONABLE CAUSE DUE TO THE VENDOR'S INABILITY TO OBTAIN THE NECESSARY INFORMATION TO COMPLETE THE RETURN DESPITE REASONABLE EFFORT. THIS IS THE VENDOR'S FIRST LATE FILING CHARGE. THE VENDOR HAS MADE PAYMENT TO THE ROCHESTER DISTRICT OFFICE IN THE AMOUNT OF \$350.05. THE VENDOR'S LETTER IS ATTACHED.

EXAMINER J. Siconolfi, ROCHESTER D.O. <i>K. D. N. P.</i>	PREPARED BY DATE 2/23/71
DIRECTOR, SALES TAX BUREAU <i>J. W. D. [Signature]</i>	APPROVAL RECOMMENDED DATE 3/10/71
COMMISSIONER <i>[Signature]</i>	APPROVED DATE 3/26/71
COMMISSIONER <i>[Signature]</i>	DATE March 16, 1971
COMMISSIONER Mutton Koenig	DATE March 15, 1971