

STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

July 27, 1983

Robert Altons Automotive Service Center, Inc.
450 Empire Blvd.
Rochester, NY 14609

Gentlemen:

Please take notice of the Decision of the State Tax Commission enclosed herewith.

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representatives:

Alfred E. Damia
1922 Empire Blvd.
Webster, NY 14580

AND

Joseph Guadagnino
45 Exchange St.
Rochester, NY 14614

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of :
ROBERT ALTONS AUTOMOTIVE SERVICE CENTER, INC. :
for a Prompt Hearing Regarding a Pre-Decision :
Warrant. :
: DECISION

In the Matter of the Application :
of :
ROBERT D. ANTINARELLI :
Individually and as Officer of :
ROBERT ALTONS AUTOMOTIVE SERVICE CENTER, INC. :
for a Prompt Hearing Regarding a Pre-Decision :
Warrant. :

Applicant Robert Altons Automotive Service Center, Inc., 450 Empire Boulevard, Rochester, New York 14609, filed an application for a prompt hearing regarding a pre-decision warrant (File No. 42849).

Applicant Robert D. Antinarelli, individually and as an officer of Robert Altons Automotive Service Center, Inc., 116 Whitlock Road, Rochester, New York 14609, filed an application for a prompt hearing regarding a pre-decision warrant (File No. 42850).

A consolidated prompt hearing was commenced before Doris Steinhardt, Hearing Officer, at the offices of the State Tax Commission, One Marine Midland Plaza, Rochester, New York, on April 15, 1983 at 10:30 A.M. and continued to conclusion at the same offices on July 6, 1983 at 10:30 A.M. Applicants appeared by Alfred E. Damia, CPA and Joseph S. Guadagnino, Esq. The Audit Division appeared by John P. Dugan, Esq. (Anna Colello, Esq., of counsel).

ISSUES

I. Whether the issuance of a warrant by the Audit Division commanding a levy upon the real and personal property of applicants was reasonable under the circumstances.

II. If so, whether the amount warranted was appropriate under the circumstances.

FINDINGS OF FACT

1. On January 17, 1983, the Audit Division issued to applicant Robert Altons Automotive Service Center, Inc. ("Service Center") two notices of determination and demands for payment of sales and use taxes due, assessing sales and use taxes under Articles 28 and 29 of the Tax Law for the period December 1, 1978 through May 31, 1982 in the amount of \$194,672.29, plus interest and penalty, for a total due of \$292,140.92. On March 21, 1983, the Audit Division issued a warrant, commanding a levy upon the real and personal property of Service Center in the aforementioned amount of tax, plus interest and penalty. The Statement of Facts furnished to Service Center explained the ground for the issuance of the warrant, as follows:

"This department has information which causes it to believe that Robert Altons Automotive Service Center, Inc. is insolvent at this time, inasmuch as total corporate assets are exceeded by total corporate liabilities, including taxes; which insolvent condition has prevented the corporation from paying its lawful and due taxes. Said warrant has been filed in order to preserve the State's interest in your property based on the outstanding liability and under authority of Article 28, Section 1141(b) of the New York State Law."

On January 17, 1983, the Audit Division issued to applicant Robert D. Antinarelli, individually and as an officer of Service Center, two notices of determination and demands for payment of sales and use taxes due, assessing sales and use taxes under Articles 28 and 29 for the period December 1, 1978

through May 31, 1982 in the amount of \$194,672.29, plus interest and penalty, for a total due of \$292,140.92. On March 21, 1983, the Audit Division issued a warrant, commanding a levy upon the real and personal property of Mr. Antinarelli in the aforementioned amount of tax, plus interest and penalty. The Statement of Facts furnished to Mr. Antinarelli explained the ground for the issuance of the warrant, as follows:

"This department has information which causes it to believe that Robert D. Antinarelli, President, Robert Altons Automotive Service Center, Inc., is insolvent at this time, inasmuch as his total assets are exceeded by his total liabilities, including taxes; which insolvent condition has prevented him from paying his lawful and due taxes. Said warrant has been filed in order to preserve the State's interest in your property based on the outstanding liability and under authority of Article 28, Section 1141(b) of the New York State Law."

2. Service Center operates a Shell service station at 430 Empire Boulevard, Rochester. The corporation leased the premises for the entire period under consideration but later, on or about June 5, 1982, purchased the land and building for approximately \$115,000.00. Until December, 1982, Service Center leased and operated a Mobil service station at 3000 Culver Road, Rochester. The two stations employed a total of four persons, including Mr. Antinarelli, the sole officer and shareholder of Service Center. At some point during the audit period, each station instituted a "mini-service" island, where customers pumped gasoline themselves and were therefore charged a price slightly lower than that charged at the full-service islands.

3. Twice daily, at the close of the day shift and at the close of the evening shift, Mr. Antinarelli prepared reports reflecting sales, expenses and cash balance, detailed as follows:

- (a) gasoline sales - pump meter readings (in liters) and amount of sales, by gasoline grade;

- (b) oil sales - amount of sales by grade;
- (c) tires, batteries and accessories sales and labor (one figure encompassed both the charge for parts and the charge for labor);
- (d) expenses - payee, purpose and amount;
- (e) sales and cash balance - total sales, cash on hand and charge sales.

Mr. Antinarelli turned these reports over to one Robert Marcello, an employee of Service Center who was responsible for (among other things) preparing monthly summaries of sales.

Mr. Antinarelli retained and chronologically filed purchase invoices in cartons at the service stations. Two cartons of such records were destroyed in a fire.

4. Service Center retained Sidney Galinsky, a public accountant, to prepare all necessary tax returns, including sales and use tax returns. According to Mr. Antinarelli's understanding, gross sales and taxable sales as reported in the sales tax returns were based upon the monthly summaries made by Mr. Marcello, which summaries in turn capsulized the daily reports.

Mr. Galinsky reviewed all check purchases of Service Center via examination of bank statements and cancelled checks, and prepared monthly purchase summaries.

5. For each of the two stations, Mr. Antinarelli established a tax account. The account for the Culver Road station was in the name "Altons Automotive Service, Inc. Tax Account 1"; the account for the Empire Boulevard station, "Robert and Paulette Antinarelli". Each business day, Mr. Antinarelli deposited \$150.00 into the first account and \$100.00 into the second account for payment of all required taxes and rent. On two or three occasions, however, Mr. Antinarelli drew checks on the Empire Boulevard station account to pay the

mortgage encumbering his residence. In March or April of this year, the bank manager advised Mr. Antinarelli that the Empire Boulevard station account was improperly maintained in the Antinarellis' name; consequently, the account was changed at that time to the name, "Altons Automotive Service, Inc. Tax Account 2".

6. When the sales tax returns were completed, Mr. Galinsky forwarded them to Mr. Antinarelli. Mr. Antinarelli then drew a check in the amount of the tax, signed the returns and filed them with the Department of Taxation and Finance. The "tax accounts" invariably contained sufficient funds to cover the sales tax due as shown on the returns.

7. The assessments against the corporation and against Mr. Antinarelli arose from the conduct of a multi-audit, i.e., an audit to determine additional tax liability for several taxes. (The audit also resulted in the assertion against the corporation of a franchise tax deficiency and the assertion against Mr. Antinarelli of a personal income tax deficiency, which deficiencies are not relevant to the instant proceeding.)

The examiner learned from conversations with Mr. Galinsky that prior to preparing the sales tax returns, he telephoned Mr. Antinarelli for the balance in the tax accounts. Mr. Galinsky divided the balance by .07 and inserted the result in the gross sales and taxable sales portion of the return; thus, he utilized some amount of tax collected as the basis for computing taxable sales and did not rely upon any summaries or daily reports.

Upon the examiner's request for all journals, ledgers and bank records, Mr. Antinarelli furnished to him some purchase invoices, some summary sheets and later, complete bank records including account statements and cancelled

checks. The examiner testified that he was aware of the existence of daily reports but that these were not provided to him.

The examiner concluded that the corporation's records were "grossly inadequate" and performed a mark-up test to determine Service Center's taxable sales of gasoline. Briefly stated, the examiner computed the number of gallons purchased by Service Center and the cost of gasoline per gallon for the period December 1, 1978 through February 28, 1979 by reference to the corporate checking account records; for the remainder of the period under consideration, the examiner referred to information supplied by Mobil Oil Corporation, Shell Oil Company and several Rochester area fuel distributors. The examiner relied on a survey of Rochester area service stations periodically conducted and published by the Rochester Times Union, to establish the selling price of regular and unleaded gasoline. The Empire Boulevard station was canvassed by the newspaper as part of the surveys; until quite recently, the newspaper printed only the full service selling price and not the lower mini-service price. In the examiner's opinion, the published selling prices were reasonable when compared with other audits performed by Rochester District Office examiners.

Applicants alleged a severe tank leakage problem at the Culver Road station and an employee theft but supplied no substantiation of either claim to the examiner (or to the Commission).

The largest portion of the assessments was founded on increased gasoline sales; approximately 15 percent was based on a mark-up test of tires, batteries and accessories. In brief, the examiner computed the corporation's purchases of these items from purchase summaries and bank records and marked such purchases up 100 percent. Mr. Damia, applicants' representative, discovered

an error in the mark-up test which, when emended, would reduce each assessment by \$847.00.

8. The examiner then initiated an inquiry into applicants' solvency and prepared balance sheets for the corporation and for Mr. and Mrs. Antinarelli, as follows:

(a) Retained earnings of Service Center, November 17, 1982

ASSETS

Central Trust 7140060946	\$ (2,175.64)
Inventories	20,370.00
Other current assets	592.00
Other investments	15,376.00
Building	115,000.00
Other equipment	72,673.00
Less accumulated depreciation	<u>(30,838.00)</u>
Total assets	\$190,997.36

LIABILITIES

Accounts payable	\$ 18,100.00
Notes payable in less than 1 year	15,300.00
Other current liabilities	10,413.00
Loans from stockholders	274.00
Mortgages and notes payable in 1 year or more*	<u>117,982.00</u>
Total liabilities	\$162,069.00

RETAINED EARNINGS	\$ 28,928.36
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*Mortgages encumbering the Empire Boulevard station

(b) Net worth of Robert and Paulette Antinarelli,
November 17, 1982

ASSETS

Central Trust 7140116860 (H)	\$ 1,080.62
Central Trust 7140137728 (H)	15,521.11
Central Trust 7145002979 (H)	7,071.21
Security Trust 35-219526-1 (J)	425.77
Security Trust 35-82640 (J)	12.27
Rochester Ukranian Federal Credit Union 2008 (W)	2,211.07
Rochester Ukranian Federal Credit Union 2009 (H)	2,032.50
Home	60,000.00
Auto, Cadillac Eldorado	<u>15,000.00</u>
Total assets	\$103,354.55

LIABILITIES

Central Trust loan 7140302532	\$ 2,065.10
Rochester Ukranian Federal Credit Union*	22,809.92
Rochester Ukranian Federal Credit Union	4,088.67
Total liabilities	<u>\$ 28,963.69</u>

NET WORTH	\$ 74,390.86
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*Mortgage encumbering the residence

Cash on deposit and balances outstanding on loans were supplied by the particular banks under Department subpoenas. However, two corporate accounts were omitted from Service Center's balance sheet: a savings account with a balance on deposit as of December 31, 1982 of \$37.68, and a checking account with a balance on November 30, 1982 of \$295.86.

All other figures appearing on the corporate balance sheet were gleaned from Schedule L (Balance Sheets) of Service Center's federal corporation income tax return for the fiscal year ended April 30, 1982.

The value of the Antinarelli residence represents the examiner's estimation by viewing the exterior of the home and by comparison to the purchase price of other homes in the area. The value the examiner attributed to the Antinarellis' vehicle "was just based upon the estimated value of the type of automobile it was". The examiner had no special training in making appraisals.

9. The examiner's workpapers admitted in evidence contain information (albeit incomplete) regarding taxable sales as reflected in Service Center's records and taxable sales as reported in Service Center's sales tax returns.

(a) December 1, 1978 through May 31, 1980

Taxable sales per records	\$1,774,903
Tax at 7 percent	124,243
Tax per returns	52,166
Balance	72,077

(b) May 1, 1980 through April 30, 1981

Taxable sales per records	\$1,445,483
Taxable sales per returns	492,490
Difference	952,993
Tax at 7 percent	66,710

Given the data available, it is impossible to delete sales for May, 1980, which are also included in the computation in (a).

(c) June 1, 1981 through February 28, 1982

Taxable sales per records (including excise tax)	\$ 953,053
Taxable sales per returns	383,286
Difference	569,767
Tax at 7 percent	39,884

Taxable sales per records exclusive of the state excise tax (which is not subject to sales tax) are unavailable.

10. There is no evidence that applicants are or appear to be designing to quickly depart from New York State. There is no evidence that applicants are or appear to be designing to quickly place their property beyond the reach of the Department by removing it from New York State, concealing it, transferring it to other persons or dissipating it.

CONCLUSIONS OF LAW

A. That since warrants were issued against applicants prior to the rendering of a decision of the State Tax Commission after a hearing under section 1138 of the Tax Law, applicants are entitled to a prompt hearing to determine the probable validity of the Department's claim (20 NYCRR 604.3). The term "probable validity of the Department's claim" means that the issuance of the warrant is reasonable under the circumstances and the amount so warranted is appropriate under the circumstances (20 NYCRR 604.1(c)). Decisions in prompt hearing procedure cases are to be limited to findings of fact and conclusions of law as to whether the issuance of a warrant commanding a levy on

the real and personal property of applicant is reasonable under the circumstances and whether the amount so warranted is appropriate under the circumstances (20 NYCRR 604.9(b)).

B. That with respect to the question as to whether the issuance of a warrant is reasonable under the circumstances, the burden of proof is upon the Department; with respect to the question of the appropriateness of the amount, the burden of proof is upon applicants (20 NYCRR 604.8(a)). The regulations also provide as follows:

"The State Tax Commission in rendering its decision with respect to the issue of whether the issuance of the warrant commanding a levy upon the real and personal property of any person is reasonable under the circumstances, shall make findings of fact and conclusions of law as to whether: (1) taxes, penalties or interest are claimed to be due and owing the department from such person, and (2)(i) such person is or appears to be designing to quickly depart from New York State or to conceal himself; (ii) such person is or appears to be designing quickly to place his property beyond the reach of the department either by removing it from New York State, or by concealing it, or by transferring it to other persons, or by dissipating it; or (iii) such person's financial solvency appears to be imperiled. The decision of the State Tax Commission shall also contain findings of fact and conclusions of law as to whether the amount warranted is appropriate under the circumstances." 20 NYCRR 604.9(d).

The language used in items (2)(i), (ii) and (iii), above, is similar to that used in Treasury Department regulations involving Federal income tax termination and jeopardy assessments. See Treas. Reg. secs. 1.6851-1(a)(1) and 301.6861-1(a).

C. That it has been established that taxes, penalty and interest are claimed to be due owing the Department from applicants.

D. That, as decided in Matter of Jerkens Truck & Equipment, Inc. et. al. (State Tax Comm., June 12, 1981), the "bankruptcy test" of insolvency is the appropriate test in pre-decision warrant cases, in view of Debtor and Creditor Law section 271.1 and the severe consequences the issuance of pre-decision

warrants may entail for those against whom they are issued. The pertinent inquiry, therefore, is whether the present fair salable value of applicants' assets is less than the amount which will be required to pay the probable liability on their existing debts as they become absolute and matured.

E. That according to the balance sheets prepared by the Department, applicants' combined net worth on November 17, 1982 was \$103,319.22. It is the Department's consideration of the assessment as an "absolute and matured" debt which renders applicants insolvent. Thus, in order to determine the probable validity of the Department's claim, the Commission must make some inquiry into the assessments and the methods employed to arrive at the assessments, notwithstanding that applicants have filed petitions for a formal hearing on the merits.

F. That Service Center maintained daily records of gasoline pump meter readings and of the amount of gasoline sales in dollars; if such records are accurate and complete, the number of gallons sold and the selling prices are readily determinable therefrom. The Department examiner never performed any testing to ascertain the adequacy or inadequacy of these records; the necessity of resort to external indices, specifically, purchase information from suppliers and newspaper surveys, was therefore not established. Consequently, the assessment resulting from such audit procedure cannot support the issuance of warrants.

This finding of fault with the audit does not dispose of the first issue, however. Service Center's own records revealed that the sales and use tax returns filed were incorrect, substantially underreporting the taxes due. Utilizing the data set forth in Finding of Fact "9", and giving due consideration to the duplication of May, 1980 sales and the inclusion of the state excise tax in

sales for June 1, 1981 through February 28, 1982, Service Center appears to have additional sales and use tax liability for the period December 1, 1978 through February 28, 1982 in excess of \$160,000.00. Furthermore, assuming that the assessment will have priority over all applicants' other liabilities with the exception of the mortgages, applicants' assets are nonetheless insufficient to meet an assessment in such amount.

G. That the Department has established that applicants' financial solvency appears to be imperiled.

H. That applicants have failed to sustain their burden of proving that the amount warranted was not appropriate.

I. That the applications of Robert Altons Automotive Service Center, Inc. and Robert D. Antinarelli, individually and as an officer of the corporation, are denied and the warrants issued on March 21, 1983 are sustained.

DATED: Albany, New York

JUL 27 1983

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER

COMMISSIONER

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of
Robert Altons Automotive Service Center, Inc. : AFFIDAVIT OF MAILING
for a Prompt Hearing Regarding a Pre-Decision :
Warrant.

State of New York
County of Albany

Connie Hagelund, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 27th day of July, 1983, she served the within notice of Decision by certified mail upon Robert Altons Automotive Service Center, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Robert Altons Automotive Service Center, Inc.
450 Empire Blvd.
Rochester, NY 14609

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
27th day of July, 1983.



STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Appilcation :
of
Robert Altons Automotive Service Center, Inc. : AFFIDAVIT OF MAILING
for a Prompt Hearing Regarding a Pre-Decision :
Warrant.

State of New York
County of Albany

Connie Hagelund, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 27th day of July, 1983, she served the within notice of Decision by certified mail upon Alfred E. Damia the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Alfred E. Damia
1922 Empire Blvd.
Webster, NY 14580

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the representative of the petitioner herein and that the address set forth on said wrapper is the last known address of the representative of the petitioner.

Sworn to before me this
27th day of July, 1983.



STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of :
Robert Altons Automotive Service Center, Inc. : AFFIDAVIT OF MAILING
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Warrant. :

State of New York
County of Albany

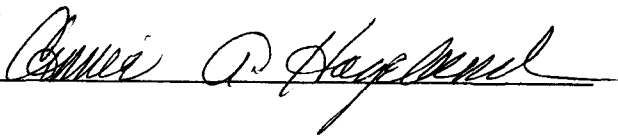
Connie Hagelund, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 27th day of July, 1983, she served the within notice of Decision by certified mail upon Joseph Guadagnino, the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Joseph Guadagnino
45 Exchange St.
Rochester, NY 14614

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

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Sworn to before me this
27th day of July, 1983.



STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

July 27, 1983

Robert D. Antinarelli
Individually & as Officer of
Robert Altons Automotive Service Center, Inc.
116 Whitlock Road
Rochester, NY 14609

Dear Mr. Antinarelli:

Please take notice of the Decision of the State Tax Commission enclosed herewith.

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representatives:

Alfred E. Damia
1922 Empire Blvd.
Webster, NY 14580

AND

Joseph Guadagnino
45 Exchange St.
Rochester, NY 14614

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of
Robert D. Antinarelli
Individually and as Officer of : AFFIDAVIT OF MAILING
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for a Prompt Hearing Regarding a Pre-Decision :
Warrant.

State of New York
County of Albany

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Robert D. Antinarelli
Robert Altons Automotive Service Center, Inc.
116 Whitlock Road
Rochester, NY 14609

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

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Sworn to before me this
27th day of July, 1983.

John A. Schults

Connie R. Hagelund

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of :
Robert D. Antinarelli :
Individually and as Officer of :
Robert Altons Automotive Service Center, Inc. : AFFIDAVIT OF MAILING
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State of New York
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Alfred E. Damia
1922 Empire Blvd.
Webster, NY 14580

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Sworn to before me this
27th day of July, 1983.

Jean A. Schultz

Connie A. Hagelund

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of :
Robert D. Antinarelli :
Individually and as Officer of :
Robert Altons Automotive Service Center, Inc. : AFFIDAVIT OF MAILING

for a Prompt Hearing Regarding a Pre-Decision :
Warrant. :

State of New York
County of Albany

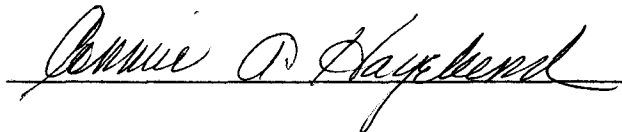
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Sworn to before me this
27th day of July, 1983.



P 481 208 310

RECEIPT FOR CERTIFIED MAIL

INSURANCE COVERAGE PROVIDED -
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <i>Rte Contravalle</i>	
Street and No. <i>116 Whitelock Rd.</i>	
P.O., State and ZIP Code <i>Lakewood NY 14609</i>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982

P 481 208 307

RECEIPT FOR CERTIFIED MAIL

INSURANCE COVERAGE PROVIDED -
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <i>Rte Contravalle</i>	
Street and No. <i>450 Empire Blvd.</i>	
P.O., State and ZIP Code <i>Lakewood NY 14609</i>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982

P 481 208 309

RECEIPT FOR CERTIFIED MAIL

INSURANCE COVERAGE PROVIDED -
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <i>Challenging</i>	
Street and No. <i>450 Empire Blvd.</i>	
P.O., State and ZIP Code <i>Lakewood NY 14609</i>	
Postage	\$

PS Form 3800, Feb. 1982

Sent to <i>Clifford E. Lerner</i>	
Street and No. <i>1450 Empire Blvd.</i>	
P.O., State and ZIP Code <i>Lakewood NY 14609</i>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

(See Reverse)

P 481 208 308

RECEIPT FOR CERTIFIED MAIL

INSURANCE COVERAGE PROVIDED -
NOT FOR INTERNATIONAL MAIL