



New York State Tax Commission
TAX APPEALS BUREAU

State Campus
Albany, New York 12227

John J. Sollecito, Director
(518) 457-1723

April 6, 1984

A & P Vacuum Cleaner Co.
2345 86th St.
Brooklyn, NY 11214

Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1138 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned at the above address.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'Joseph Chyrywat', written over a horizontal line.

Joseph Chyrywat
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
A & P Vacuum Cleaner Co. : DEFAULT ORDER
: 84-C-9
for Redetermination of a Deficiency or Revision of :
a Determination or Refund of Sales & Use Tax under :
Article 28 & 29 of the Tax Law for the Period :
12/1/78-11/30/81. :

Petitioner(s) A & P Vacuum Cleaner Co. filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 12/1/78-11/30/81. File No. 38578.

A pre-hearing conference on the petition was scheduled before Joseph Belfiore, at the offices of the State Tax Commission, 141 Livingston Street - 8th Fl., Brooklyn, New York 11201 on Thursday, December 22, 1983 at 10:30 a.m. Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

ORDERED that the petition of A & P Vacuum Cleaner Co. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
APRIL 6, 1984

P 440 976 828

WORTH FOR CERTIFIED MAIL

POSTAGE AND GUARANTEE FUND
FOR THE UNITED STATES

Postage paid

Air Vacuum Cleaner^{Co.}
2345 86th St.
Brooklyn, NY 11214

PS Form 3800, 1-75



New York State Department of
TAXATION and FINANCE

Processing Division
State Campus, Albany, New York 12227

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

SS # OR ID # 95-2051630C		
TAXPAYER'S NAME ARA Services Inc.		
STREET ADDRESS P.O. Box 7548		
CITY Philadelphia	STATE PA	ZIP CODE 19101

TAXING APPLICATION:

- ☐ Corporation Tax
☐ Personal Income Tax
☒ Sales Tax
☐ Withholding Tax
☐ Miscellaneous Tax:

ASSESSMENT NO. S8108311356
FILING PERIOD 5/31/81

INTEREST AND PENALTY ASSESSED	
\$	13481.19
INTEREST PAID	
\$	2647.95
RECOMMENDED CANCELLATION	
\$	10833.24

In accordance with established policy, approval of the State Tax Commission (*more than one member*) is required where the proposed cancellation of interest and/or penalty is for an amount in excess of \$5,000.00 or for a situation not covered in policy memoranda.

REASON FOR WAIVER, MODIFICATION OR CANCELLATION:

This assessment was originally issued for two reasons: Failure to file 1981 March Estimate and a late filed recap. The penalty portion issued for the late filed recap was in error since taxpayer had an extension of time. The portion issued in error was previously cancelled and an adjusted assessment was calculated for the lack of an Estimate plus the 8 1/2 % interest on the extension to file.

Taxpayer requests cancellation of penalty due to reasonable cause stated in May 22, 1984 letter attached. This company underwent complete reorganization resulting in new personnel being hired and trained. Phone conversation with Mr. Medvedik indicated personnel turnover was almost 100 %. New Personnel was not familiar with all the requirements of each state in which they operate (30 states).

Approval Recommended By:		
NAME <i>Joseph V. Pelch</i>	TITLE <i>Tax Mgr. II</i>	DATE <i>6/30/84</i>
Approval Recommended By:		
NAME <i>Thomas I. Dullin</i>	TITLE <i>Tax. Prac. Admin.</i>	DATE <i>6/21/84</i>
Commissioner		
<i>Rodwin A. W. Ch...</i>	DATE: <i>7/5/84</i>	APPROVED <i>[Signature]</i> DISAPPROVED _____
Commissioner		
<i>Francis R. K...</i>	DATE: <i>7/3/84</i>	APPROVED <i>[Signature]</i> DISAPPROVED _____
Commissioner		
<i>Mark J. ...</i>	DATE: <i>6/27/84</i>	APPROVED <i>[Signature]</i> DISAPPROVED _____