



New York State Department of
TAXATION and FINANCE

W. Averell Harriman State Office Building Campus
Albany, New York 12227

ST

ZIMM COR USA CORP

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

SS # OR ID #
13-3040584
TAXPAYER'S NAME
Zimcor USA Corp.

Assessment No.	Filing Period
S8604077180	9/20/85
S8604077182	6/20/85
S8604077181	3/20/85

TAXING APPLICATION:

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

	Penalty	Interest
Assessed	\$7,159.87	\$4,477.25
Paid	-0-	3,562.66
Recommended Cancellation	\$7,159.87	\$ 914.59*

*Interest in excess of minimum interest.

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: (*Additional pages may be attached*)

Zimcor USA Corp. was an unregistered vendor who owed use tax to NYS on purchases of building materials it used in its business.

The taxpayer voluntarily filed under Tax Amnesty for the sales tax periods 9/1/80 thru 11/30/84 and paid \$1,387,418.15 in tax, plus applicable interest. The three returns listed above were filed at the same time.

Since this was a voluntary disclosure by the taxpayer, in conjunction with an amnesty filing, statutory penalty should be waived.

Approval Recommended By:

NAME	TITLE	DATE
<i>Lawrence J. Healey</i>	<i>Asst. Dir. DOAB</i>	<i>2/6/87</i>
President, State Tax Commission		

<i>Rodrick A. Allen</i>	DATE: <i>2/23/87</i>	APPROVED <i>[initials]</i>	DISAPPROVED _____
Commissioner			

<i>Frank R. Kolmeyer</i>	DATE: <i>2/19/87</i>	APPROVED <i>[initials]</i>	DISAPPROVED _____
Commissioner			

<i>[Signature]</i>	DATE: <i>2/11/87</i>	APPROVED <i>[initials]</i>	DISAPPROVED _____
Commissioner			