

MEMORANDUM

TO: Commissioners Gallman and Manley
FROM: Commissioner Koerner
SUBJECT: Jerome Liebowitz

The above taxpayer was held to be subject to unincorporated business tax for 1965, 1966 and 1967. The amount due is \$2326.30 plus interest, exclusive of penalties. Request has been made to waive penalties.

Taxpayer did not wilfully refuse to pay tax. He relied upon letter from our Department dated 10/25/61 stating he was not subject to tax. Under these circumstances, I recommend that penalties be waived provided payment is made within 30 days.

[Signature]

DIRECTOR

March 22, 1972

Attachment (File)

*Approved
ABM 3/23/72
Norman Gallman 3/24/72*