

## DEPARTMENT OF TAXATION AND FINANCE

## MEMORANDUM

TO : Commissioner Mario A. Procaccino  
 Attention Mr. Edward Rook

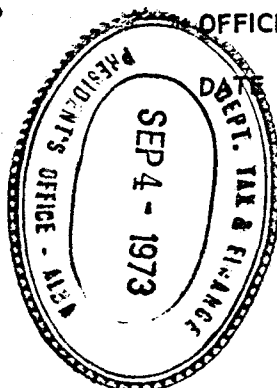
FROM : John F. Donovan

SUBJECT: Vivienne Garfinkle  
 121 East 73rd Street  
 New York, New York 10021

OFFICE: Albany, New York

DATE: September 4, 1973

Notice and Demand for year 1971  
 Account No. 72191198



The above taxpayer filed her 1971 calendar year New York State income tax return on November 8, 1972 and received a computer generated notice and demand for \$4,060.77, consisting of late filing and late payment penalty of \$3,593.92 and interest of \$466.85. The tax shown due on the return was paid in full at the time of filing.

The taxpayer has protested the penalty portion of the notice and demand stating she had serious psychiatric and marital problems that prevented timely filing of the return.

In my opinion the circumstances in this case justify a finding of reasonable cause for late filing and late payment of tax. Accordingly, I recommend abatement of the assessment to the extent of \$3,593.92.

As the amount of penalty to be abated is in excess of \$2,500, I am forwarding the income tax file to you to obtain Tax Commission approval as provided in Memorandum E - 94.1.

*John F. Donovan*  
 Director  
 Income Tax Bureau

Attachment

*Approved*  
*Milton Kremer 9/19/73*  
*Approved*  
*Braceley 9/27/73*  
*Approved*  
*Mario A. Procaccino 10/2/73*