

STATE OF NEW YORK
STATE TAX COMMISSION

Income Tax Determinations
Schaefer, Jack *A-2*

In the Matter of the Petition :

of
JACK SCHAEFER :

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or
a Refund of Personal Income :
Taxes under Article(s) 22 of the :
Tax Law for the (Year(s) 1961 :

State of New York
County of Albany

GRACE PRITCHARD , 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 20th day of October , 19 69, she served the within
Notice of Decision (~~of Determination~~) by (certified) mail upon JACK SCHAEFER

(~~representative of~~) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Jack Schaefer, 200 N. E. Terrace, No. Miami
Beach, Florida

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (~~representative~~
~~of~~) 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

21st day of October , 19 69

Edward J. Rook

Grace E. Pritchard

To. Mr. Rook

To be submitted to Commission for
signature upon your approval.

October 1, 1969

FXB:pw

(J. K. Schaefer)

A handwritten signature in dark ink, appearing to read 'F. X. Boylan', with a large, sweeping flourish extending from the end.

From Francis X. Boylan

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application :

of :

JACK SCHAEFER :

For a Redetermination of a Deficiency :
or for a Refund of Personal Income :
Taxes under Article 22 of the Tax Law :
for the year 1961 :

The petitioner having filed a petition for a redetermination of a notice of deficiency or for a refund of personal income taxes under Article 22 of the Tax Law for the year 1961 and a hearing having been duly scheduled at the offices of the Department of Taxation and Finance at 80 Centre Street, New York, N.Y. on September 12, 1969 before Francis X. Boylan, Hearing Officer, and the Department having appeared by E.H. Best, Counsel, Albert Rossi of Counsel, and there having been no appearance on behalf of the petitioner and the record having been duly examined and considered, the State Tax Commission finds that:

(1) The failure of any appearance on behalf of the petitioner at the scheduled hearing constituted a default.

(2) By a notice of deficiency, dated November 18, 1965 and an attached statement of audit changes, the State Tax Commission notified petitioner that it determined that there was a deficiency of withheld personal income taxes for the year 1961 in the amount of \$486.30 together with interest in the amount of none, to a total of \$486.30 for the said year as of the date of the said notice.

The stated amount was so assessed pursuant to Tax Law § 685 (g) as a penalty for willful failure to pay over certain income taxes withheld by DiParigi, Inc. (File No. 135625965) in the said amount, and pursuant to Tax Law §685(1) the said Jack Schaefer, as an officer or employee of the said corporation who was under a duty to have paid over such withheld taxes, was so liable to said assessment.

(3) It is found on review that the said determination of a deficiency or deficiencies was not unlawful or incorrect.

Accordingly the State Tax Commission hereby
DECIDES

(A) That the said deficiency stated is affirmed and constitutes an assessment of taxes as of the date of the said notice thereof. The said assessment is subject to further interest as provided by Tax Law (§§ 684 and 685).

DATED: Albany, New York
October 20, 19 69

STATE TAX COMMISSION

Norman Gallman
PRESIDENT

Bruce Shanley
COMMISSIONER

Milton Korman
COMMISSIONER