

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

THEODORE LICHT

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) 1966.

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

State of New York
County of Albany

MARTHA FUNARO, 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 19th day of December, 1973, she served the within
Notice of Decision (or Determination) by (certified) mail upon THEODORE LICHT

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Mr. Theodore Licht
264 Spring Lane
Haworth, New Jersey 07641

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

19th day of December 1973

James S. Van Patten

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

Mario A. Procaccino
~~JOSEPH A. KOENIG~~, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
December 19, 1973

Mr. Theodore Licht
264 Spring Lane
Haworth, New Jersey 07641

Dear Mr. Licht:

Please take notice of the **DECISION** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 690 of**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 months** after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
THEODORE LICHT	:	
for a Redetermination of a Deficiency	:	DECISION
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Year 1966.	:	

Theodore Licht filed a petition for the redetermination of a Statement of Deficiency issued on May 25, 1970, for a penalty under section 685(g) of the Tax Law for failure to withhold taxes under Article 22 of the Tax Law.

A hearing was duly held on December 5, 1972, before Nigel G. Wright, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York City.

The Income Tax Bureau was represented by Saul Heckelman, Esq. appearing by Francis X. Boylan, Esq. The record of said hearing has been duly examined and considered.

ISSUE

The issue in this case is the amount of petitioner's liability for unpaid withholding taxes.

FINDINGS OF FACT

1. Petitioner was a stockholder and an officer of Kraftline Floors, Inc. of 1133 Beach Channel Drive, Far Rockaway, New York City.

The corporation was in the floor covering business with petitioner acting primarily as an outside salesman and the other stockholder and officer acting primarily as a foreman.

At the hearing petitioner did not contest his liability for withholding taxes while he was an officer. However he resigned his office effective October 13, 1966.

2. The corporation filed withholding tax statements showing \$1,137.13 due for the quarters ending March, June and September 1966, and \$391.65 due for the quarter ending December 1966. Petitioner has paid \$250.00 toward this liability leaving a net liability of \$1,278.78.

CONCLUSIONS OF LAW

Petitioner was liable for withholding taxes on any wage payments made during his term of office. In absence of specific information as to payment dates it will be estimated that 2/12 of the last quarters wages were paid before petitioner's resignation and the penalty for said last period will be accordingly reduced to \$65.28.

DECISION


The deficiency is reduced from \$1,278.78 to \$952.41 and as reduced is found to be due and owing.

DATED: Albany, New York
December 19, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER