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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MARTIN SALTUS

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) 1964.

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 4th day of February, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Martin Saltus
(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Mr. Martin Saltus
13 Gold Circle
Malverne, New York

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

4th day of February, 1974.

Joseph S. Van Patten

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MARTIN SALTUS

For a Redetermination of a Deficiency or
a Refund of Personal Income
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Tax Law for the (Year(s) 1964.

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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 4th day of February, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Seymour Herzog, Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Seymour Herzog, Esq.
2 Park Avenue
New York, New York 10016

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

4th day of February, 1974.

Jorge S. Van Patten

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION
Mario A. Procaccino

~~XXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York

February 4, 1974

**Mr. Martin Saltus
13 Gold Circle
Malverne, New York**

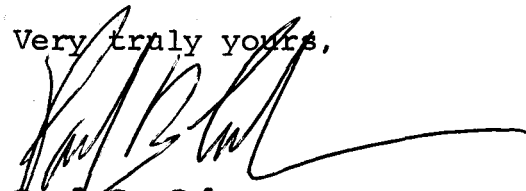
Dear Mr. Saltus:

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

Please take further notice that pursuant to
Section(s) **690** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
from 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 relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,


Paul B. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
MARTIN SALTUS	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1964.	:	

Petitioner, Martin Saltus, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1964. (File No. 11-1848735). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on November 16, 1973, at 9:15 A.M. Petitioner appeared by Seymour Herzog, Esq. The Income Tax Bureau appeared by Saul Heckelman, Esq., (Solomon Sies, Esq., of Counsel).

ISSUE

Was petitioner, Martin Saltus, liable for unpaid New York State withholding taxes due from Miker Precision Mfg. Co., Inc. for the year 1964?

FINDINGS OF FACT

1. Miker Precision Mfg. Co., Inc. failed to pay over to the Income Tax Bureau, New York State personal income taxes withheld from its employees for the year 1964 in the sum of \$2,481.40. The corporation is presently defunct.

2. On March 25, 1968, the Income Tax Bureau issued a Statement of Deficiency against petitioner, Martin Saltus, imposing a penalty equal to the amount of New York State withholding taxes due from Miker Precision Mfg. Co., Inc. for the year 1964, upon the grounds

that he was a person required to collect, truthfully account for and pay over said taxes and that he willfully failed to do so. It accordingly issued a Notice of Deficiency against him in the sum of \$2,481.40.

3. Petitioner, Martin Saltus, was a vice president and a director of Miker Precision Mfg. Co., Inc. from its formation in 1957 until he resigned in January 1965. He owned 37 1/2 percent of the stock of the corporation during the year 1964. He was active in its business activities. He signed corporate checks and on occasion, corporate tax returns during the year 1964. He had knowledge of the financial difficulties of the corporation during said year.

CONCLUSIONS OF LAW

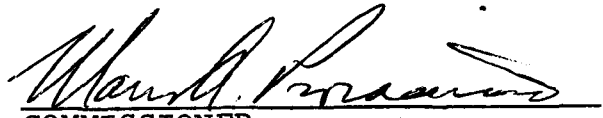
A. That petitioner, Martin Saltus, as an officer of Miker Precision Mfg. Co., Inc. was a person required to collect, truthfully account for and pay over New York State withholding taxes due from said corporation for the year 1964 in accordance with the meaning and intent of sections 674 and 685(1) of the Tax Law.

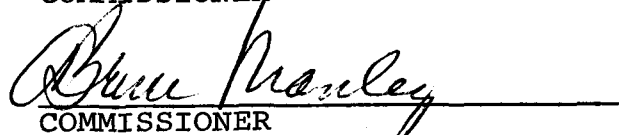
B. That since petitioner, Martin Saltus, willfully failed to collect, truthfully account for and pay over New York State withholding taxes due from Miker Precision Mfg. Co., Inc. for the year 1964, therefore a penalty equal to the amount of the unpaid withholding taxes was properly assessed against him in accordance with the meaning and intent of section 685(g) of the Tax Law.

C. That the petition of Martin Saltus is denied and the Notice of Deficiency issued March 25, 1968, is sustained.

DATED: Albany, New York
February 4, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER