

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EDWARD V. MELE

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article (x) 22 of the
Tax Law for the Year(s) 1969 and 1970.:

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

State of New York
County of Albany

JANET MACK

, 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 22nd day of May, 1975, she served the within
Notice of Decision (~~or Determination~~) by (certified) mail upon Edward V. Mele

(~~representative of~~) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Edward V. Mele

9 Greenbrier Lane

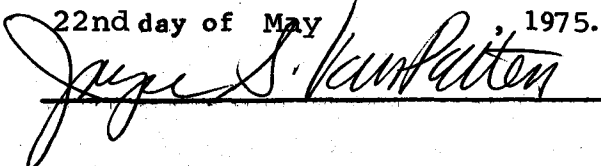
Port Washington, New York 11050

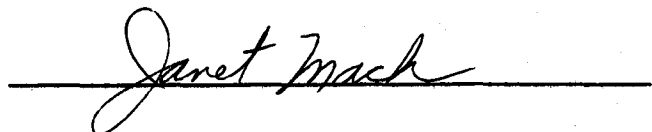
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

22nd day of May, 1975.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EDWARD V. MELE

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article ~~(a)~~ 22 of the
Tax Law for the Year(s) 1969 and 1970.:

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

State of New York
County of Albany

JANET MACK

, 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 22nd day of May , 1975, she served the within

Notice of Decision (~~BY DECISION~~) by (certified) mail upon Louis A. Novarro, Esq.

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Louis A. Novarro, Esq.

138 Mineola Boulevard

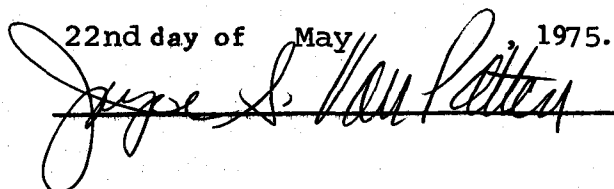
P.O. Box 253

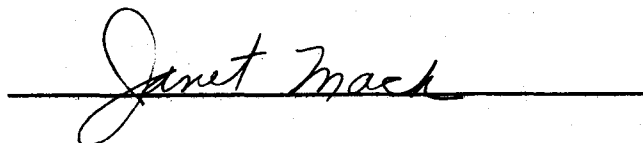
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

22nd day of May 1975.







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

James E. Tully, Jr.
~~President~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

BUILDING 9, ROOM 214-A

STATE CAMPUS

ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655

MR. LEISNER 457-2657

MR. COBURN 457-2896

DATED: Albany, New York
May 22, 1973

Mr. Edward V. Mole
9 Greenbrier Lane
Port Washington, New York 11050

Dear Mr. Mole:

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

Please take further notice that pursuant to
Section (~~30~~ **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,

Nigel G. Wright
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
EDWARD V. MELE	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Years 1969 and 1970.	:	
	:	

Edward V. Mele, 9 Greenbrier Lane, Port Washington, New York 11050, filed a petition for the redetermination of a deficiency in personal income tax under Article 22 of the Tax Law for the years 1969 and 1970. (File No. 13-2592615.)

Said deficiency was asserted by a statement of deficiency issued on October 26, 1971, and is in the amount of \$5,421.40. The amount of \$2,351.87 for the year 1969 has since been abated leaving in issue only the amount of \$3,069.53 for the year 1970.

A hearing was duly held on November 19, 1974, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, before Nigel G. Wright, Hearing Officer. The petitioner was represented by Louis A. Novarro, Esq. The Income Tax Bureau was represented by Saul Heckelman, Esq., appearing by Alexander Weiss, Esq. The record of said hearing has been duly examined and considered.

ISSUE

The issue in this case is whether petitioner is liable for withholding taxes and in what amount.

FINDINGS OF FACT

1. Dynatone Electronics Corp. had been incorporated in 1966, and had its principal office at 527 Madison Avenue, New York, New York. It also had a place of business at Wichita, Kansas. Dynatone entered into a Chapter XI bankruptcy proceeding on April 30, 1970.

2. Mr. Mele does not deny liability for the withholding taxes of the corporation.

3. The amounts in issue were computed from estimated figures appearing on the corporation's withholding tax returns. Petitioner has presented more precise figures showing the true corporate withholding tax liability for its New York employees to be only \$2,464.53.

CONCLUSIONS OF LAW

The deficiency in issue is erroneous in part and is reduced to \$2,464.53. Said amount is due.

DATED: Albany, New York
May 22, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER