

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LEON WEISBAND

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

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 14th day of March, 1975, she served the within
Notice of Decision ~~(for Redetermination)~~ by (certified) mail upon Leon Weisband

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

200-33 45th Drive
Bayside, New York 11361

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)~~
~~(X)~~ 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

14th day of March, 1975.

Katherine D. Manly

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

Saul Heckelman, Acting President

~~XXXXXXXXXXXXXXXXXXXX~~

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
March 14, 1975

Mr. Leon Weisband
200-33 45th Drive
Bayside, New York 11361

Dear Mr. Weisband:

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

Please take further notice that pursuant to
Section **(x) 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~~
~~XXXXXXXXXXXXXXXXXXXX~~
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

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

Petitioner, Leon Weisband, has filed a petition for a redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1966. (File No. 13-2536750). A formal hearing was held at the offices of the State Tax Commission, 2 World Trade Center, New York, New York, on May 15, 1974, at 10:45 A.M., before Paul B. Coburn, Hearing Officer. The taxpayer appeared pro se. The Income Tax Bureau appeared by Saul Heckelman, Esq., (James A. Scott, Esq., of counsel).

ISSUE

Was petitioner, Leon Weisband, liable for unpaid New York State withholding taxes alleged to be due from Marsco Ltd. for the period ending April 30, 1966?

FINDINGS OF FACT

1. On November 29, 1971, the Income Tax Bureau issued a Statement of Deficiency against petitioner, Leon Weisband, equal to the amount of alleged unpaid New York State withholding taxes due from Marsco Ltd., for the period ending April 30, 1966, 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 in the amount of \$1,485.15.

2. Petitioner, Leon Weisband, was president of Marsco Ltd. during the period ending April 30, 1966. The payment of outstanding obligations of Marsco Ltd. was handled by Mr. Alexander Heller, C.P.A. Mr. Heller kept all the records of the taxpayer. The corporation is no longer in existence.

3. Petitioner, Leon Weisband's accountant, Alexander Heller, prepared a check payable to the State of New York in the amount of \$1,485.15. Petitioner, Leon Weisband, mailed said check to the State of New York in payment of withholding taxes due from Marsco Ltd. The April 29, 1966 through May 31, 1966, bank statement of Marsco Ltd. shows that a check in the amount of \$1,485.15 had cleared the Manufacturers Hanover Trust Co. on May 19, 1966.

CONCLUSIONS OF LAW

A. That there are no New York State withholding taxes due from Marsco Ltd. for the period ending April 30, 1966, and, therefore, a penalty cannot be assessed against petitioner, Leon Weisband, for unpaid withholding taxes for said period.

B. That the petition of Leon Weisband is granted and the Notice of Deficiency issued on November 29, 1971, is hereby cancelled.

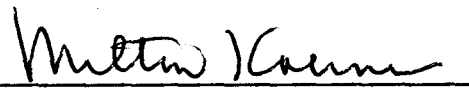
DATED: Albany, New York
March 14, 1975

STATE TAX COMMISSION

PRESIDENT



COMMISSIONER



COMMISSIONER