

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MURRAY WOLFSON

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) 1967, 1968 and
1969.

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 (~~on Determination~~) by (certified) mail upon MURRAY WOLFSON

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

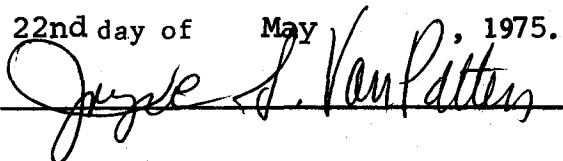
Mr. Murray Wolfson
1465 N.E. 123rd Street
North Miami, Florida 33161

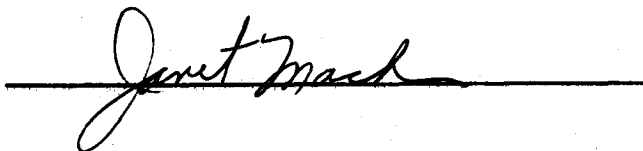
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (~~representative of~~
~~the~~) 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
James H. Tully, Jr.
~~James H. Tully, Jr.~~ PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214-A
STATE CAMPUS
ALBANY, N.Y. 12227
AREA CODE 518

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655
MR. LEISNER 457-2657
MR. COBURN 457-2896

DATED: Albany, New York
May 22, 1975

Mr. Murray Wolfson
1465 N.E. 123rd Street
North Miami, Florida 33161

Dear Mr. Wolfson:

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,

Nigel G. Wright

HEARING OFFICER

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~
Law Bureau

STATE TAX COMMISSION

The issue in this case is whether and to what extent petition was an officer of a corporation who was responsible for its failure to pay withholding taxes.

FINDINGS OF FACT

1. Chandelier Restorers, Inc. did business at 30 East 11th Street, New York City. Its stock was owned entirely by petitioner and Mrs. Marion Wainland. It owes withholding taxes, payable by them semiannually, for the last half of 1967 in the amount of \$281.40, for the first half of 1968 in the amount of \$270.90, for the last half of 1968 in the amount of \$236.00 and for the first half of 1969 in the amount of \$205.70.

2. Petitioner was president of Chandelier Restorers, Inc. Petitioner signed Chandelier's withholding tax return dated January 30, 1968, as president of the corporation and thus apparently had some active duties in connection with the business at that time despite his assertions to the contrary.

3. Petitioner entered into an agreement dated March 10, 1968, with the other stockholder, Mrs. Wainland, to sell his shares to her. This agreement provided that petitioner should resign as president effective January 1, 1968.

4. Each of the withholding tax returns of Chandelier for 1968 and 1969 was signed by Marion Wainland as treasurer of the corporation.

CONCLUSIONS OF LAW

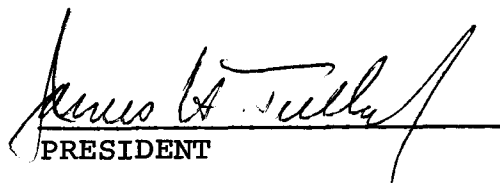
Petitioner has not shown his lack of liability for the

withholding taxes for the last half of 1967. He is not liable for the 1968 and 1969 taxes.

The deficiency is redetermined to be \$281.40.

DATED: Albany, New York
May 22, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER