

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MARION SEBESKI

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article ~~(x)~~ 22 of the :
Tax Law for the Year ~~(s) or Period(s)~~ 1971. :

State of New York
County of Albany

Bruce Batchelor , 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 December , 1976 , ~~she~~ served the within
Notice of Decision by (certified) mail upon Stephen K. Lee, Esq.

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Stephen K. Lee, Esq.
Lee, Genser & Lee
One Old Country Road
Carle Place, L.I., New York 11514
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 Postal Service 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

14th day of December , 1976.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

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of Personal Income :
Taxes under Article ~~(x)~~ 22 of the :
Tax Law for the Year ~~(s)~~ or Period ~~(s)~~ 1971. :

State of New York
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that
~~she~~ he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 14th day of December , 1976, ~~she~~ he served the within
Notice of Decision by (certified) mail upon Marion Sebeski
(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Miss Marion Sebeski
280-43 Belmore Avenue
East Islip, New York 11730
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 Postal Service 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

14th day of December , 1976.

Bruce Batchelor

Janet MacL



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

December 14, 1976

TELEPHONE: (518) **437-3850**

Miss Marion Sebeski
280-43 Balmore Avenue
East Islip, New York 11730

Dear Miss Sebeski:

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

Please take further notice that pursuant to
Section **(a) 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.

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. They
will be referred to the proper party for reply.

Very truly yours,

Frank J. Puccia
Supervisor of Small
Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition
of
MARION SEBESKI
for a Redetermination of a Defieiciency or
for Refund of Personal Income Taxes under
Article 22 of the Tax Law for the Year
1971

DECISION

Petitioner, Marion Sebeski, residing at 280-43 Belmore Avenue, East Islip, New York 11730, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1971.

A small claims hearing was held before Joseph Marcus, Hearing Officer, on August 24, 1976, at the offices of the State Tax Commission, Department of Taxation and Finance, Two World Trade Center, Room 65-31, 65th Floor, New York, New York, at 10:45 A.M. The petitioner appeared with her representative, Stephen K. Lee, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq., (Irwin A. Levy, Esq. of counsel).

ISSUE

Whether petitioner, Marion Sebeski, was a responsible officer of Bestell Industries, Inc. and, who, willfully failed to collect and/or pay over withholding tax during the year 1971.

FINDINGS OF FACT

1. On July 28, 1975, the Income Tax Bureau issued a Statement of Deficiency against petitioner under section 685(g) of the Tax Law.

2. Petitioner presented proof that she was in no way connected with the aforementioned corporation. Her Federal tax return (1040) and withholding statements for 1971 indicated she was not employed by the said corporation.

3. No indication was given as to the reason the petitioner was named as a responsible officer.

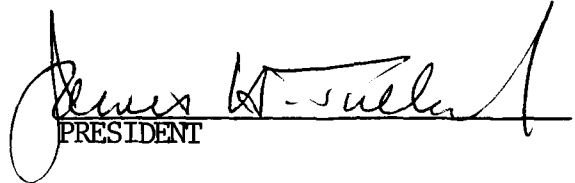
CONCLUSIONS OF LAW

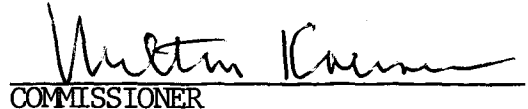
A. That petitioner was not a responsible person as defined in section 685(g) of the Tax Law.

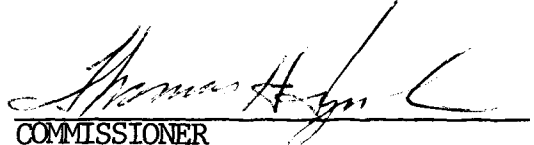
B. That the petition of Marion Sebeski is sustained and the Statement of Deficiency cancelled.

DATED: Albany, New York
December 14, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER