

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MATHEW SHAVEL

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)~~ Periods 12/1/66 -
12/31/66 and 2/1/67 - 5/2/67.

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

State of New York
County of Albany

MARY GROFF, 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 3rd day of February, 1976, she served the within
Notice of Decision ~~(xxx Determination xxx)~~ by (certified) mail upon MATHEW SHAVEL

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

Mr. Mathew Shavel
1406 Garfield Road
East Meadow, 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)~~
~~xxx~~ 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

3rd day of February, 1976.

Janet Mack

Mary Groff

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MATHEW SHAVEL

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article ~~(xx)~~ 22 of the
Tax Law for the ~~Year(s)~~ Periods 12/1/66 -
12/31/66 and 2/1/67 - 5/2/67.

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

State of New York
County of Albany

MARY GROFF, 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 3rd day of February, 1976, she served the within
Notice of Decision (~~xx Determination~~) by (certified) mail upon MILTON SIEGAL, C.P.A.

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

Milton Siegal, C.P.A.
9 Juneau Boulevard
Woodbury, New York 11797

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

3rd day of February, 1976

Janet Mack

Mary Groff



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 107
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

STATE TAX COMMISSION
HEARING UNIT

PAUL GREENBERG
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT
MR. COBURN
MR. LEISNER
(518) 457-3850

DATED: Albany, New York
February 3, 1976

Mr. Mathew Shavel
1406 Garfield Road
East Meadow, New York

Dear Mr. Shavel:

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

Please take further notice that pursuant to
Section (b) 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 GREENBERG

~~HEARING OFFICER~~
ACTING DIRECTOR
TAX APPEALS BUREAU

Enc.

cc: Petitioner's Representative
Law Bureau

TA-1.12 (12/75)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
MATHEW SHAVEL : DECISION
for a Redetermination of a Deficiency or :
for a Refund of Personal Income Tax under :
Article 22 of the Tax Law for the Periods :
December 1, 1966 through December 31, 1966 :
and February 1, 1967 through May 2, 1967. :

Petitioner, Mathew Shavel, 1406 Garfield Road, East Meadow,
New York 11797, has filed a petition for redetermination of deficiency
or for refund of personal income tax under Article 22 of the Tax Law
for the periods December 1, 1966 through December 31, 1966 and
February 1, 1967 through May 2, 1967. (File No. 11-1798013). The
petitioner waived in writing a formal hearing and submitted the case
to the State Tax Commission upon the entire record contained in the
file. The State Tax Commission renders the following decision after
due consideration of said record.

ISSUE

Was the petitioner, Mathew Shavel, liable for unpaid New York
State withholding taxes due from Liberty Architectural Contractors,
Inc. for the periods December 1, 1966 through December 31, 1966 and
February 1, 1967 through May 2, 1967?

FINDINGS OF FACT

1. Petitioner, Mathew Shavel, was the majority shareholder and president of Liberty Architectural Contractors, Inc., 74 Commercial Street, Freeport, New York, a corporation doing business in New York. As president, the petitioner was responsible for supervising the financial affairs of said corporation.

2. Liberty Architectural Contractors, Inc. failed to pay over any withholding taxes for the periods in question. Said corporation became insolvent and a petition in bankruptcy was filed on May 2, 1967.

3. On April 13, 1970, a Notice of Deficiency was issued against the petitioner in the amount of \$218.40 for the withholding tax period December 1, 1966 through December 31, 1966 and in the amount of \$614.00 for withholding tax period February 1, 1967 through May 2, 1967 for a total amount of \$832.40.

4. The petitioner, Mathew Shavel, paid the assessment for the period December 1, 1966 through December 31, 1966. The petitioner asserted that Liberty Architectural Contractors, Inc., had no employees for the period February 1, 1967 through May 2, 1967. The petitioner failed to submit any documentary or other satisfactory evidence to substantiate this claim.

5. Liberty Architectural Contractors, Inc. was an active business enterprise that incurred withholding tax liability for the periods in question.

CONCLUSIONS OF LAW

A. That petitioner, Mathew Shavel, as an officer of Liberty Architectural Contractors, Inc., was a person required to collect, truthfully account for and pay over New York State withholding taxes due from said corporation for the periods December 1, 1966 through December 31, 1966 and February 1, 1967 through May 2, 1967, in accordance with the meaning and intent of sections 674 and 685(1) of the Tax Law.

B. That petitioner, Mathew Shavel, wilfully failed to collect, truthfully account for, and pay over New York State withholding taxes due from Liberty Architectural Contractors, Inc., for the periods December 1, 1966 through December 31, 1966 and February 1, 1967 through May 2, 1967 and therefore a penalty equal to the amount of 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 Mathew Shavel is denied and the Notice of Deficiency issued on April 13, 1970, is sustained.

DATED: Albany, New York
February 3, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER