

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
JOHN EDELSTEIN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article ~~(xx)~~ 22 of the :
Tax Law for the Year(s) ~~1970 and 1971~~ :
1970 and 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 8th day of April , 1977 , she served the within
Notice of Decision by (certified) mail upon John Edelstein
~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. John Edelstein
43 Scenic Circle
P.O. Box 36
Croton on Hudson, New York 10520
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

8th day of April , 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN EDELSTEIN

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article(s) 22 of the :
Tax Law for the Year(s) ~~or Period(s)~~ 1970 :
and 1971.

AFFIDAVIT OF MAILING

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 8th day of April , 1977, she served the within
Notice of Decision by (certified) mail upon Bertram S. Primoff

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Bertram S. Primoff, CPA
41 East 42nd Street
New York, New York 10017

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

8th day of April , 1977.

Bruce Batchelor

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

TELEPHONE: (518) **457-1723**

April 8, 1977

Mr. John Edelstein
43 Scenic Circle
P.O. Box 36
Croton on Hudson, New York 10520

Dear Mr. Edelstein:

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

Please take further notice that pursuant to
Section(s) **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 TAX COMMISSION

In the Matter of the Petition :
of :
JOHN EDELSTEIN : DECISION
for Redetermination of Deficiency or :
for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for :
the Years 1970 and 1971.

Petitioner, John Edelstein, residing at 43 Scenic Circle, P.O. Box 36, Croton on Hudson, New York 10520, has filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the years 1970 and 1971. (File No. 11-2211732). A small claims hearing was held before Harry Huebsch, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on November 15, 1976, at 3:30 P.M. Petitioner, John Edelstein, appeared with his representative, Bertram S. Primoff, C.P.A. The Income Tax Bureau appeared by Peter Crotty, Esq., (William Fox Esq., of counsel).

I. Was petitioner, John Edelstein, liable for unpaid New York State withholding taxes due from Gruber Industries, Inc. for the years 1970 and 1971?

II. What were the amounts of withholding taxes due for said years?

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. During the years 1970 and 1971 petitioner, John Edelstein, was president of Gruber Industries, Inc. He had the authority to sign checks and had paid other creditors during said years.

2. Gruber Industries, Inc. did not file Employer's Returns of New York State Personal Income Tax withheld. The Income Tax Bureau determined the tax withheld and unpaid to be \$1,500.00 for the year 1970 and \$1,000.00 for 1971. Petitioner, John Edelstein, failed to submit evidence to support his contention that the tax withheld was less than the determined amounts.

3. That petitioner, John Edelstein, was liable for unpaid New York State withholding taxes due from Gruber Industries, Inc. for the years 1970 and 1971 in accordance with the meaning and intent of sections 685(n) and 685(g) of the Tax Law.

4. That the amounts of withholding tax due was \$1,500.00 for the year 1970 and \$1,000.00 for the year 1971 as determined by the Income Tax Bureau pursuant to section 681(a) of the Tax Law.

5. That the petition of John Edelstein is denied and the Notice of Deficiency issued April 10, 1973 in the amount of \$2,500.00 is sustained.

DATED: Albany, New York
April 8, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER