

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD M. HENDERSON

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (a) 22 of the :  
Tax Law for the ~~XXXXXX~~ Period(s) :  
April 1, 1973 through June 30, 1973.

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 , 19 77, she served the within  
Notice of Decision by (certified) mail upon Richard M. Henderson

(~~representative of~~) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Mr. Richard M. Henderson  
129-08 144th Street  
Jamaica, New York 11436

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

April 8, 1977

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

Mr. Richard M. Henderson  
129-08 144th Street  
Jamaica, New York 11436

Dear Mr. Henderson:

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

Please take further notice that pursuant to  
Section(§) **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

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In the Matter of the Petition	:	
of	:	
RICHARD M. HENDERSON	:	
for Redetermination of a Deficiency or	:	DECISION
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for the	:	
Period April 1, 1973 through June 30, 1973.	:	

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Petitioner, Richard M. Henderson, residing at 129-08 144th Street, Jamaica, New York 11436, has filed a petition for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the period April 1, 1973 through June 30, 1973 (File No. 11-2296237).

A small claims hearing was held before Joseph Chyrywaty, Small Claims Hearing Officer, on January 25, 1977 at 1:15 P.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq., (Abraham Schwartz, Esq., of counsel).

ISSUE

Was the petitioner, Richard M. Henderson, liable for unpaid New York State withholding taxes due from Mid-Rise Associates, Inc. for the period April 1, 1973 through June 30, 1973?

FINDINGS OF FACT

1. On December 22, 1975, the Income Tax Bureau issued a Notice of Deficiency against the petitioner, Richard M. Henderson, imposing a penalty equal to the amount of New York State withholding taxes due from Mid-Rise Associates, Inc. for the period April 1, 1973 through June 30,

1973, 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.

2. Petitioner, Richard M. Henderson, was not an employee, an owner, an officer nor was he a director of Mid-Rise Associates, Inc. He had no affiliation with the aforesaid corporation.


CONCLUSIONS OF LAW

A. That the petitioner, Richard M. Henderson, is not a responsible person under a duty to collect, truthfully account for and pay over New York State withholding taxes due from Mid-Rise Associates, Inc. for the period April 1, 1973 through June 30, 1973 within the meaning and intent of sections 674, 685(g) and 685(n) of the Tax Law.

B. That the petition of Richard M. Henderson is sustained.

DATED: Albany, New York  
April 8, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER