

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LOIS JOHNSON

AFFIDAVIT OF MAILING

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) ~~xxx Period(x)~~ :
1972 and 1973.

State of New York
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that
he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 10th day of January , 1977, he served the within
Notice of Decision by (certified) mail upon Lois Johnson
~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Ms. Lois Johnson
141 Casey Road
East Amherst, New York 14051
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)~~
~~xxxxx~~ petitioner herein and that the address set forth on said wrapper is the
last known address of the ~~(representative of)~~ petitioner.

Sworn to before me this

10th day of January , 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LOIS JOHNSON

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (8) 22 of the :
Tax Law for the Year(s) ~~xxx~~Period(s) :
1972 and 1973.

State of New York
County of

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 10th day of January , 1977, she served the within
Notice of Decision by (certified) mail upon Dean A. Drew
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Dean A. Drew, Esq.
Drew & Drew
159 Linwood Avenue
Buffalo, New York 14209
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

10th day of January , 1977.

Bruce Batchelor

Just Back



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

January 10, 1977

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

Ms. Lois Johnson
141 Casey Road
East Amherst, New York 14051

Dear Ms. Johnson:

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.

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

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	:	
LOIS JOHNSON	:	DECISION
for Redetermination of Deficiency or for	:	
Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Years 1972	:	
and 1973.	:	

Petitioner, Lois Johnson, 141 Casey Road, East Amherst, New York, 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 1972 and 1973. (File No. 16-0876181). A small claims hearing was held before Joseph Chyrywaty, Hearing Officer, at the offices of the State Tax Commission, State Office Building, Buffalo, New York, on September 16, 1976 at 10:45 A.M. Petitioner appeared by Dean A. Drew, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq., (Michael Weinstein, Esq. of counsel).

ISSUE

Is the petitioner, Lois Johnson, subject to the penalties imposed under section 685(g) of the Tax Law?

FINDINGS OF FACT

1. On December 22, 1975, the Income Tax Bureau issued a Notice of Deficiency against Lois Johnson in the sum of \$665.00 for the withholding tax periods January 1, through December 31, 1972, and January 1, through December 31, 1973. This deficiency represents a penalty imposed under

section 685(g) for the nonpayment of withholding taxes by Buffalo Auto Auction Corporation.

2. On February 9, 1976, Lois Johnson filed a petition for redetermination of deficiency of personal income tax for the taxable years 1972 and 1973.

3. Petitioner, Lois Johnson, was not an officer or a director of Buffalo Auto Auction Corporation. She did not own any of Buffalo Auto Auction Corporation's capital stock. She was not an employee and was not authorized to sign checks for Buffalo Auto Auction Corporation.

CONCLUSIONS OF LAW

A. That the petitioner, Lois Johnson, is not a "person under a duty to perform the act in respect of which the violation occurs" as defined in section 685(n) and is, therefore, not subject to the penalty imposed under section 685(g) of the Tax Law.


B. That the petition of Lois Johnson is granted and the Notice of Deficiency issued December 22, 1975 is cancelled.

DATED: Albany, New York
January 10, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

Misses de la Cour

Ms. Lois Johnson
141 Casey Road
East Amherst, New York 14051

RETURN TO
 INCARCERATED
 ADDRESSES UNKNOWN
 INCARCERATED ADDRESSES
 ON SUCH STREET
 SUCH OFFICE IN STATE
 FOR RENTAL IN THIS

The following information is being furnished to you for your information only. It is not intended to constitute an offer of insurance or any other financial product. The information is being provided to you for your information only. It is not intended to constitute an offer of insurance or any other financial product.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LOIS JOHNSON

AFFIDAVIT OF MAILING

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) ~~xxx Period(x)~~ :
1972 and 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 19th day of January , 1977, ~~she~~ served the within
Notice of Decision by (certified) mail upon Lois Johnson
(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Ms. Lois Johnson
440 Casey Road
East Amherst, NY 14051
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
~~xxxxx~~ last known address of the (~~representative of the~~) petitioner.

Sworn to before me this

19th day of January , 1977

Bruce Batchelor

Janet Back

SMALL CLAIMS

TA-26 (4-76) 25M

STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

*Approved by me
C. C. Allen*

Unclaimed _____
Addressee unknown _____
Insufficient Address _____
No street address _____
Do not return in this _____
Do not return in this _____

~~Ms. Lois Johnson~~
~~440 Casey Road~~
~~East Amherst, NY~~ ~~14501~~



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

January 10, 1977

TELEPHONE: (518) 457-1723

REMAILED: January 19, 1977

Ms. Lois Johnson
141 Casey Road
East Amherst, New York 14051

Dear Ms. Johnson:

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.

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	:	
LOIS JOHNSON	:	DECISION
for Redetermination of Deficiency or for	:	
Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Years 1972	:	
and 1973.	:	

Petitioner, Lois Johnson, 141 Casey Road, East Amherst, New York, 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 1972 and 1973. (File No. 16-0876181). A small claims hearing was held before Joseph Chyrywaty, Hearing Officer, at the offices of the State Tax Commission, State Office Building, Buffalo, New York, on September 16, 1976 at 10:45 A.M. Petitioner appeared by Dean A. Drew, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq., (Michael Weinstein, Esq. of counsel).

ISSUE

Is the petitioner, Lois Johnson, subject to the penalties imposed under section 685(g) of the Tax Law?

FINDINGS OF FACT

1. On December 22, 1975, the Income Tax Bureau issued a Notice of Deficiency against Lois Johnson in the sum of \$665.00 for the withholding tax periods January 1, through December 31, 1972, and January 1, through December 31, 1973. This deficiency represents a penalty imposed under

section 685(g) for the nonpayment of withholding taxes by Buffalo Auto Auction Corporation.

2. On February 9, 1976, Lois Johnson filed a petition for re-determination of deficiency of personal income tax for the taxable years 1972 and 1973.

3. Petitioner, Lois Johnson, was not an officer or a director of Buffalo Auto Auction Corporation. She did not own any of Buffalo Auto Auction Corporation's capital stock. She was not an employee and was not authorized to sign checks for Buffalo Auto Auction Corporation.

CONCLUSIONS OF LAW

A. That the petitioner, Lois Johnson, is not a "person under a duty to perform the act in respect of which the violation occurs" as defined in section 685(n) and is, therefore, not subject to the penalty imposed under section 685(g) of the Tax Law.

B. That the petition of Lois Johnson is granted and the Notice of Deficiency issued December 22, 1975 is cancelled.

DATED: Albany, New York
January 10, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER