

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RAYMOND RANTA

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) or Period(s) 1972 :
and 1973.

State of New York
County of Albany

John Huhn , 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 6th day of April , 1979 , she served the within
Notice of Decision by (certified) mail upon Raymond Ranta

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Raymond Ranta
150 West 79th Street
New York, 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 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

6th day of April , 1979

Marilyn J. Papineau

John Huhn

STATE OF NEW YORK
STATE TAX COMMISSION

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Notice of Decision by (certified) mail upon Peter I. Livingston, Esq.

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Peter I. Livingston, Esq.
c/o Gleason, Laitman, Mathews, Magidson & Rosen
17 Battery Place
New York, NY 10004
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John Huhn



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

April 6, 1979

Raymond Ranta
150 West 79th Street
New York, New York

Dear Mr. Ranta:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **22** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

Joseph Chyrywaty
Hearing Examiner

cc: Petitioner's Representative
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
RAYMOND RANTA	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Years	:	
1972 and 1973.	:	

Petitioner, Raymond Ranta, 150 West 79th Street, New York, New York, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1972 and 1973 (File No. 12755).

A small claims hearing was held before William Valcarcel, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on April 17, 1978 at 9:15 A.M. Petitioner appeared by Peter I. Livingston, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq. (Samuel Freund, Esq., of counsel).

ISSUE

Whether petitioner was a responsible person required to collect, truthfully account for and pay over New York State withholding taxes of Nordic Data Products Corporation during the period August 1, 1972 through April 13, 1973.

FINDINGS OF FACT

1. On September 30, 1974, the Income Tax Bureau issued a Notice of Deficiency to petitioner, imposing a penalty (pursuant to section 685(g) of the Tax Law) against him as a person who willfully failed to collect and pay over personal income taxes withheld by Nordic Data Products Corporation (hereinafter "Nordic") during the period August 1, 1972 through April 13, 1973.

2. Petitioner and William Ballon, formed Nordic during 1970 and were the sole stockholders, each owning 50% of the corporate stock. Nordic was reorganized in July of 1972, whereby petitioner became a fifteen-percent shareholder.

3. Petitioner was president of Nordic during the period at issue. He was a salaried employee of Nordic and his activities were primarily that of a salesman.

4. Petitioner was authorized to sign corporate checks and was frequently informed by the bookkeeper that payroll taxes were not being paid.

5. During the period August 1, 1972 through April 13, 1973, petitioner signed checks and withholding tax returns as president of Nordic.

6. Payroll records which were submitted indicated that taxes were withheld in the sum of \$2,561.30 for the period August 1, 1972 to December 31, 1972, and in the sum of \$648.60 for the period January 1, 1973 to April 13, 1973.

CONCLUSIONS OF LAW

A. That petitioner, Raymond Tanta, was a person required to collect, truthfully account for and pay over New York State income tax withheld by Nordic Data Products Corporation in the sum of \$3,209.90, and that he willfully failed to do so, within the meaning of subdivisions (g) and (n) of section 685 of the Tax Law. Accordingly, petitioner is subject to a penalty equal to said sum under subsection (g) of section 685 of the Tax Law.

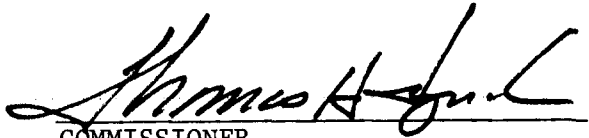
B. That the petition of Raymond Ranta is granted to the extent of reducing the penalty from \$3,903.30 to \$3,209.90; that the Income Tax Bureau is hereby directed to accordingly modify the Notice of Deficiency issued September 30, 1974; and that, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York
April 6, 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER



New York State Department of
TAXATION and FINANCE
TAX APPEALS BUREAU

to Miss Davis.....REMAILED: 5/1/79

Returned unclaimed, remailed regular
mail.

5/1/79

Joseph Chyrywaty

M-75 (5/76)

STATE OF NEW YORK
 Department of Taxation and Finance
 TAX APPEALS BUREAU
 STATE CAMPUS
 ALBANY, N. Y. 12227

CLAIM CHECK NO.

☐ HOLD

DATE

4-10-79

1ST NOTICE

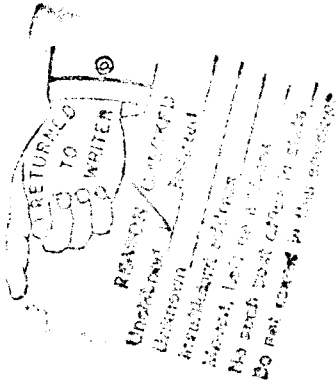
4/20

2ND NOTICE

4/25

RETURN

Detached from
 PS Form 3849-A
 Feb. 1978



Raymond Ranta
 150 West 79th Street
 New York, New York

APR 10 1979

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