

STATE OF NEW YORK  
STATE TAX COMMISSION

*Fuchs, Leonard  
June 22, 1970*

In the Matter of the Petition

of  
LEONARD FUCHS, now deceased,

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

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1962 and 1963:

State of New York  
County of Albany

Joyce S. Van Patten 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 13th day of July, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Bernard L. Seltzer, Esq. (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Bernard L. Seltzer, Esq.

Franklin National Bank Building  
600 Old Country Road  
Garden City, New York 11530

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

13th day of July, 1970

*Robert Wright*

*Joyce S. Van Patten*

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Application :  
of :  
LEONARD FUCHS, now deceased, : DECISION  
for a Redetermination of a Deficiency : ON  
of payment over of Withheld Personal : DEFAULT  
Income Taxes under Article 22 of the :  
Tax Law for the years 1962 and 1963 :

The petitioner having filed a petition for a redetermination of a deficiency of payment over of withheld personal income taxes under Article 22 of the Tax Law for the years 1962 and 1963 and a hearing having been duly scheduled at the offices of the Department of Taxation and Finance at 80 Centre Street, New York, New York, on April 8, 1970, at 3:00 P. M., before Francis X. Boylan, Esq., Hearing Officer, and the Department having appeared by E. H. Best, Counsel, (Albert Rossi, Esq. of counsel) and there having been no appearance on behalf of the petitioner and the record having been duly examined and considered, the State Tax Commission finds that:

1. The failure of any appearance on behalf of the petitioner at the scheduled hearing constituted a default. Leonard Fuchs, the petitioner, reportedly died December 21, 1968.

2. By a notice of deficiency, dated March 15, 1965, and by a notice and demand for payment of tax due under a jeopardy assessment dated February 19, 1965, (Tax Law §694(a), the State Tax Commission notified petitioner that it determined that there was a deficiency of payment over of withholding taxes for the years 1962 and 1963 to a total of \$4545.00 as follows:

Explanation: Penalty is assessed pursuant to Sections 685(g) and 685(L) of the tax law for willful failure to pay over tax withheld by Glenex Construction Corporation #11 1861 016 in the amount of \$4545.00

<u>Quarter Ended</u>	<u>Amount Withheld</u>	
12/31/62	\$2838.50	(NY804570)
3/31/63	1116.30	(NY806320)
6/30/63	373.30	(NY807803)
9/30/63	167.10	(NY809200)
12/31/63	<u>49.80</u>	(NY810638)
Total	<u>\$4545.00</u>	

3. It is found on review that the said determination of a deficiency was not unlawful or incorrect.

Petitioner was the president of Glenex Construction Corporation, and as such, was a person required to pay over the taxes withheld (Tax Law §685(g)).

Accordingly, the State Tax Commission hereby


DECIDES:


A. That the said deficiency set forth in paragraph 2 hereof is affirmed and constitutes an assessment of taxes as of the date of the said notice thereof. The said assessment is subject to further interest as provided by Tax Law (§685(f)).

DATED: Albany, New York

STATE TAX COMMISSION

July 7, 1970

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER