

STATE OF NEW YORK
STATE TAX COMMISSION

MEMORANDUM - File Copy

TAX *Personal Inc.*
22

In the Matter of the Application :
of :
LEWIS ALLINSON : DECISION
For a Redetermination of a Deficiency : ON
of Personal Income Taxes (taxes : DEFAULT
withheld) under Article 22 of the :
Tax Law for the year 1962 :
:

The petitioner having filed a petition for a redetermination of a deficiency or for a refund of personal income taxes (taxes withheld) under Article 22 of the Tax Law for the year 1962 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, before Francis X. Boylan, Esq., Hearing Officer, and the Department having appeared by E. H. Best, Counsel, (Alexander Weiss, 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.

(2) By a notice of deficiency, dated March 15, 1965, and an attached statement of audit changes, the State Tax Commission notified petitioner that it determined that there was a deficiency of withheld personal income taxes for the year 1962 in the amount of \$410.00 together with interest in the amount of none, to a total of \$410.00 for the said year as of the date of the said notice.

Information before the State Tax Commission indicated that the petitioner was the president of Wendell Apartments Inc., which was the builder of certain real property improvements under construction and that in the last quarter of 1962, it directly employed one

Robert Graziano and others and paid salaries to them on which it failed to pay the appropriate withholding taxes. Previous to the last quarter of 1962 the said Robert Graziano and others were employees of Building Frontiers, Inc. which had acted as contractor with Wendell Apartments Inc. to construct the said improvements.

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

Accordingly, the State Tax Commission hereby

DECIDES:

(A) That the said deficiency stated is affirmed and constitutes an assessment of taxes as of the date of the said notice thereof.

The said assessment is subject to interest as provided by Tax Law (§685 (f)).

DATED: Albany, New York

March 24, 1970

STATE TAX COMMISSION

Norman Gallivan

PRESIDENT

Bruce Stanley

COMMISSIONER

Milton Kaerner

COMMISSIONER