

TAX

ART. 22 SECS. 681

KEY WORDS

CROSS REFS.

CASE LAW CITATIONS

REMARKS ON  
DECISION  
ON  
DEFAULT

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application

of

JACK SCHAEFER

For a Redetermination of a Deficiency  
or for a Refund of Personal Income  
Taxes under Article 22 of the Tax Law  
for the year 1961

The petitioner having filed a petition for a redetermination of a notice of deficiency or for a refund of personal income taxes under Article 22 of the Tax Law for the year 1961 and a hearing having been duly scheduled at the offices of the Department of Taxation and Finance at 80 Centre Street, New York, N.Y. on September 12, 1969 before Francis X. Boylan, Hearing Officer, and the Department having appeared by E.H. Best, Counsel, Albert Rossi 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 November 18, 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 1961 in the amount of \$486.30 together with interest in the amount of none, to a total of \$486.30 for the said year as of the date of the said notice.

The stated amount was so assessed pursuant to Tax Law § 685 (g) as a penalty for willful failure to pay over certain income taxes withheld by DiParigi, Inc. (File No. 135625965) in the said amount, and pursuant to Tax Law §685(1) the said Jack Schaefer, as an officer or employee of the said corporation who was under a duty to have paid over such withheld taxes, was so liable to said assessment.


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


Accordingly the State Tax Commission hereby  
DECIDES

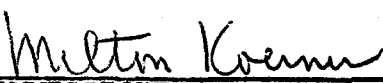
(A) That the said deficiency stated is affirmed and constitutes an assessment of taxes as of the date of the said notice thereof. The said assessment is subject to further interest as provided by Tax Law (§§ 684 and 685).

DATED: Albany, New York  
October 20, 19 69

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER