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PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT HOLZMAN

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) 1965 & 1967 :

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

State of New York
County of Albany

Martha Funaro , 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 29th day of August , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Robert Holzman

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Robert Holzman
47B Sheffield Century Village
West Palm Beach, Florida

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

⁵
29th day of August , 1972.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ROBERT HOLZMAN

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

For a Redetermination of a Deficiency or
a Refund of Personal Income (Withholding)
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1965 & 1967 :

State of New York
County of Albany

Martha Funaro , 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 27th day of July , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Robert Holzman

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Robert Holzman
674 Lenox Road
Brooklyn, 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 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

27th day of July , 1972.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT HOLZMAN

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

For a Redetermination of a Deficiency or
a Refund of Personal Income (Withholding)
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1965 & 1967 :

State of New York
County of Albany

Martha Funaro, 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 27th day of July, 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon Marvin Dender & Morris Cohen (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Marvin Dender & Morris Cohen
19 Rector Street, Rm. 2400
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 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

27th day of July, 1972.

Lynn Wilson

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12226

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

July 27, 1972

**Robert Holman
674 Lenox Road
Brooklyn, New York**

Dear Mr. Holman:

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

Please take further notice that pursuant to
Section(s) **689** 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.

Any 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.
These will be referred to the proper party for
reply.

Very truly yours,

Nigel G. Wright

HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
ROBERT HOLZMAN : DECISION
for a Redetermination of a Deficiency :
or for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for :
the Years 1965 and 1967. :

Robert Holzman filed a petition under section 689 of the Tax Law for a redetermination of a deficiency issued under date of October 28, 1968, for personal income taxes due from the wages of employees under Article 22 of the Tax Law for the years 1965 and 1967. A hearing was held on August 11, 1971, at the offices of the State Tax Commission, 80 Centre Street, New York City, before Nigel G. Wright, Hearing Officer. Marvin A. Dender, Esq., represented petitioner. Edward H. Best, Esq., (Francis X. Boylan, Esq., of Counsel), represented the Income Tax Bureau. The record of said hearing has been duly examined and considered.

ISSUE

The issue in this case is whether petitioner is a responsible officer of two corporations who willfully failed to pay over income taxes due from employees.

FINDINGS OF FACT

1. Tudor Typographers, Inc. of 305 East 45th Street, New York City was in the business of setting type for printing jobs from advertising agencies.
2. Salley and Collins, Inc. of 305 East 45th Street, New York City was in the printing business. Its customers were mostly advertising agencies.

3. Tudor Typographers, Inc. and Salley and Collins, Inc. shared the same premises and jointly employed from 35 or 40 people.

4. The president and sole stockholder of both companies was Earl Salley, Sr., prior to 1962 when Earl Salley, Jr., became president and sole stockholder. Earl Salley, Jr., admits responsibility for the withholding taxes and the deficiencies here in issue. He asserts, however, that his treasurer, Mr. Holzman, should share that responsibility.

5. Mr. Robert Holzman joined Tudor Typographers, Inc. and Salley and Collins, Inc. in about 1940. He became treasurer in 1951, succeeding Mr. Salley, who left the companies at that time. He resigned as treasurer on March 31, 1967, but continued to perform the same duties except that he did not sign checks. He left the company in November, 1967.

6. The companies were in bad financial shape in 1962 when Earl Salley, Jr., became president. The situation grew progressively worse. The companies were chronically short of cash and had to be pressed by creditors. Withholding taxes were not paid. No financial statements were offered in evidence. Mr. Holzman asserts that when he resigned as treasurer, the company had just received \$12,000.00 which could have been used to pay the withholding taxes, and this was not denied by Mr. Salley, who was present.

7. The companies made a general assignment for the benefit of creditors in December, 1967 to Alfred Rosenberg of Court Street, Brooklyn, New York.

8. The deficiency attributable to taxes due from Tudor Typographers, Inc. amounts to \$5,234.19. Of this amount, the sum of \$3,324.14 accrued prior to March 31, 1967. The deficiency attributable to taxes due from Salley and Collins, Inc. amounts to \$2,510.13. Of this amount, the sum of \$1,540.38 accrued prior to March 31, 1967.

CONCLUSIONS OF LAW

Petitioner has not sustained the burden of proof that he was not willfull in failing to pay over taxes while he was treasurer. However, he is not liable for taxes accruing after he resigned as treasurer.

DECISION

The petition is granted and the deficiencies are reduced to \$3,324.14 and \$1,540.38, which are due together with such interest, if any, as may be due under section 684 of the Tax Law.

DATED: Albany, New York

July 27, 1972

STATE TAX COMMISSION

Norman Ballman

COMMISSIONER

Bruce Mauley

COMMISSIONER

Milton Koern

COMMISSIONER

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

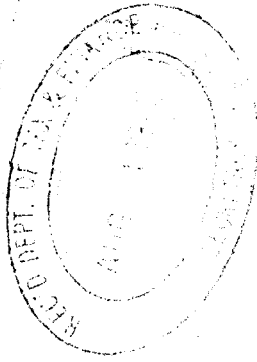
Missing Left No Address

Robert ~~Heizman~~

674 Lenox Road

Brooklyn, New York

Missing Left No Address



CERTIFIED

No. 592642

MAIL

MEMORANDUM

TO: Mr. Louis Etlinger, Chief, Review Unit
Att: Floyd Worden
Income Tax Bureau
Room 104, Building #8

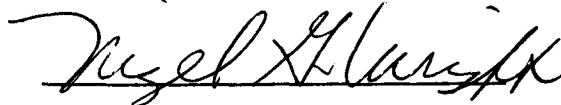
DATE: 8/21/72

FROM: Hearing Unit
Room 214A, Building #9

RE: Robert Holzman
674 Lenox Road
Brooklyn, New York

SOCIAL SECURITY NO.

Please advise as to the last known address for the above named taxpayer.



Hearing Officer

Taxpayer's last known address is:

1971 Return: - 47 B SHEFFIELD CENTURY VILLAGE
WEST PALM BEACH
FLORIDA