

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN A. BALIOTTI

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) 1966

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

State of New York  
County of Albany

Lynn Wilson, 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 10th day of July, 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon JOHN A. BALIOTTI

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. John A. Baliotti  
950 East Stanton Avenue  
Baldwin, New York 11510

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

10th day of July, 1973.

Jantha Sumar

Lynn Wilson



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

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

BUILDING 9, ROOM 214A  
STATE CAMPUS  
ALBANY, N. Y. 12227

AREA CODE 518  
457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

**DATED:** Albany, New York  
**July 10, 1973**

**Mr. John A. Baliotti**  
**950 East Stanton Avenue**  
**Baldwin, New York 11510**

**Dear Mr. Baliotti:**

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

Please take further notice that pursuant to **section 690**  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within **4 months** after  
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 relat-  
ing hereto may be addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

  
**Paul B. Coburn**  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
JOHN A. BALIOTTI : DECISION  
for Redetermination of Deficiency or for :  
Refund of Personal Income Tax under :  
Article 22 of the Tax Law for the Year :  
1966. :

---

Petitioner, John A. Baliotti, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1966. (File No. 11-1627614). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on March 19, 1973, at 3:00 P.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Saul Heckelman, Esq., (James A. Scott, Esq., of Counsel).

ISSUE

Is petitioner, John A. Baliotti, liable for unpaid New York State withholding taxes due from Paper Products, Inc. for the year 1966?

FINDINGS OF FACT

1. Paper Products, Inc. failed to pay over to the Income Tax Bureau New York State personal income taxes withheld from its employees for the year 1966, in the sum of \$192.40. The corporation is presently defunct.

2. On January 26, 1970, the Income Tax Bureau issued a Statement of Deficiency against petitioner, John A. Baliotti, imposing a penalty equal to the amount of New York State withholding taxes due from Paper Products, Inc. for the year 1966, upon the grounds

that he was a person required to collect, truthfully account for, and pay over said taxes and that he willfully failed to do so. It accordingly issued a Notice of Deficiency against him in the sum of \$192.40.

3. Petitioner, John A. Baliotti, was employed as a vice president of Paper Products, Inc. during the year 1966. He was so employed from 1964 through 1967. He received a salary of \$150.00 per week. He was not a director or stockholder of the corporation. He acted as a salesman and assistant to the president. His father was president of the corporation. His father and mother owned all of the stock in the corporation.

4. Petitioner, John A. Baliotti, devoted approximately 50% of his time to the internal affairs of the corporation. He signed corporate checks and tax returns when his father was not available. He specifically signed the corporation's semiannual return of New York State personal income tax withheld for the second half of 1966, which was forwarded to the New York State Income Tax Bureau without payment.

#### CONCLUSIONS OF LAW

A. That petitioner, John A. Baliotti, as an officer of Paper Products, Inc. was a person required to collect, truthfully account for, and pay over New York State withholding taxes due from said corporation for the year 1966, in accordance with the meaning and intent of sections 674 and 685(1) of the Tax Law.

B. That petitioner, John A. Baliotti, willfully failed to collect, truthfully account for, and pay over New York State withholding taxes due from Paper Products, Inc. for the year 1966, and therefore a penalty equal to the amount of the unpaid withholding taxes was properly assessed against him in accordance with the meaning and intent of section 685(g) of the Tax Law.

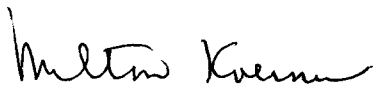
C. That the petition of John A. Baliotti is denied and the Notice of Deficiency issued January 26, 1970, is sustained.

DATED: Albany, New York  
July 10, 1973

STATE TAX COMMISSION

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER