

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition

of

JERRY SLUTSKY

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) 1964

---

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 23rd day of February, 1973, she served the within  
Notice of Decision (or Determination) by (certified) mail upon JERRY SLUTSKY  
(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Mr. Jerry Slutsky  
16 Center Street  
Ellenville, 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

23rd day of February, 1973

Isaiah Thomas

Lynn Wilson



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A  
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK

SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

**DATED:** Albany, New York  
**February 23, 1973**

**Mr. Jerry Slutsky**  
**16 Center Street**  
**Ellenville, New York**

**Dear Mr. Slutsky:**

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

Please take further notice that pursuant to **section 690 of**  
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,

**L. Robert Leisner**  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
JERRY SLUTSKY	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
(withholding) under Article 22 of the	:	
Tax Law for the Year 1964.	:	

---

Jerry Slutsky petitioned for a redetermination of deficiencies in personal income taxes (withholding) under Article 22 of the Tax Law for the year 1964.

A formal hearing was held at the offices of the State Tax Commission, Albany, New York on February 29, 1972, before L. Robert Leisner, Hearing Officer. The taxpayer appeared personally and the Income Tax Bureau was represented by Edward H. Best, Esq., (Alexander Weiss, Esq., of Counsel).

ISSUE

Was the taxpayer liable for failing to pay over personal income taxes (withholding) of the employees of Sevel Hotel Corporation, d/b/a Eldorado Hotel?

FINDINGS OF FACT

1. A Notice of Determination of deficiency for failure to pay over personal income tax (withholding) for the year 1964 was issued on October 27, 1969, against the taxpayer under File No. 14-1434640.

2. The taxpayer petitioned for redetermination of the deficiencies.

3. The Sevel Hotel Corporation filed a return on or about June 20, 1966, for the year 1964 in the amount of \$395.72 for personal income taxes (withholding).

The return had no remittance and was unsigned. Jerry Slutsky asserted that he was not a responsible officer of the corporation, did not handle the corporation money and was not liable for the tax in question.

4. The evidence demonstrates Jerry Slutsky the taxpayer had signed other tax returns of the Sevel Hotel Corporation as vice-president.

5. Jerry Slutsky had authority to sign checks and he had paid the creditors of the Sevel Hotel Corporation during the period in issue.

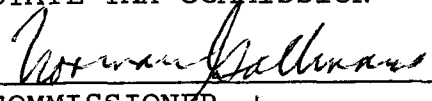
CONCLUSIONS OF LAW

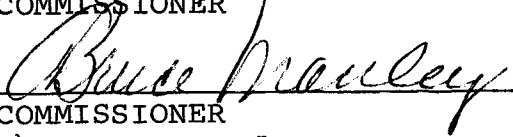
A. Jerry Slutsky was a responsible person required to pay over the personal income taxes (withholding) of the Sevel Hotel Corporation during the period in issue. He is liable for the unpaid tax of \$395.72 which was withheld from the employees.


B. The taxpayer's petition is denied and the deficiency under section 685(g) of the Tax Law is sustained.

DATED: Albany, New York  
February 23, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A  
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
February 23, 1973

Mr. Jerry Slutsky  
16 Center Street  
Ellenville, New York

Dear Mr. Slutsky:

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

Please take further notice that pursuant to section 690 of  
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,

L. Robert Leisner  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
JERRY SLUTSKY	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
(withholding) under Article 22 of the	:	
Tax Law for the Year 1964.	:	

---

Jerry Slutsky petitioned for a redetermination of deficiencies in personal income taxes (withholding) under Article 22 of the Tax Law for the year 1964.

A formal hearing was held at the offices of the State Tax Commission, Albany, New York on February 29, 1972, before L. Robert Leisner, Hearing Officer. The taxpayer appeared personally and the Income Tax Bureau was represented by Edward H. Best, Esq., (Alexander Weiss, Esq., of Counsel).

ISSUE

Was the taxpayer liable for failing to pay over personal income taxes (withholding) of the employees of Sevel Hotel Corporation, d/b/a Eldorado Hotel?

FINDINGS OF FACT

1. A Notice of Determination of deficiency for failure to pay over personal income tax (withholding) for the year 1964 was issued on October 27, 1969, against the taxpayer under File No. 14-1434640.

2. The taxpayer petitioned for redetermination of the deficiencies.

3. The Sevel Hotel Corporation filed a return on or about June 20, 1966, for the year 1964 in the amount of \$395.72 for personal income taxes (withholding).

The return had no remittance and was unsigned. Jerry Slutsky asserted that he was not a responsible officer of the corporation, did not handle the corporation money and was not liable for the tax in question.

4. The evidence demonstrates Jerry Slutsky the taxpayer had signed other tax returns of the Sevel Hotel Corporation as vice-president.

5. Jerry Slutsky had authority to sign checks and he had paid the creditors of the Sevel Hotel Corporation during the period in issue.

CONCLUSIONS OF LAW

A. Jerry Slutsky was a responsible person required to pay over the personal income taxes (withholding) of the Sevel Hotel Corporation during the period in issue. He is liable for the unpaid tax of \$395.72 which was withheld from the employees.

B. The taxpayer's petition is denied and the deficiency under section 685(g) of the Tax Law is sustained.

DATED: Albany, New York  
February 23, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12227



REASON CHECKED

Unclaimed

Unknown

Insufficient address

Moved, Left no address

No such post office in state

Do not retail in this envelope

*3/13/77*  
*OK 2/26/77*

Mr. Jerry Slutsky

16 Center Street

Ellenville, New York

**CERTIFIED**

No. 287622

**MAIL**



MEMORANDUM

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

DATE: 3/14/73

FROM: Hearing Unit  
Room 214A, Building #9

RE: *Jerry Slutsky*  
*16 Center St.*  
*Ellenville, N.Y.*

SOCIAL SECURITY NO.

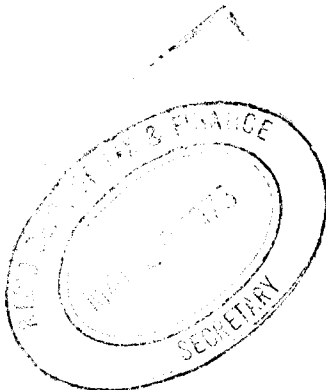
Please advise as to the last known address for the above named taxpayer.

*L. Robert Leiner*

Hearing Officer

Taxpayer's last known address is:

*1971 return - same address*



RECEIVED  
NEW YORK STATE  
INCOME TAX BUREAU  
MAR 15 1973  
REVIEW UNIT  
ALBANY OFFICE