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PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

COSTAS VENETIOU

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

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 & 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 24th day of July , 1973 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Costas Venetiou

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

wrapper addressed as follows: Costas Venetiou
22-37 35th Street
Astoria, 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

24th day of July , 1973.

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
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

NORMAN F. GALLMAN,  PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

July 24, 1973

Costas Venetiou
22-37 35th Street
Astoria, New York

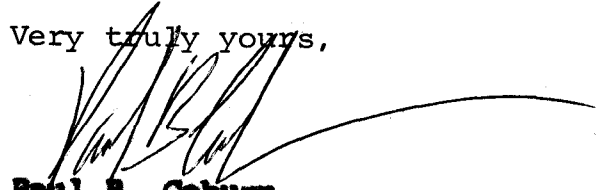
Dear Mr. Venetiou:

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

Please take further notice that pursuant to
Section(s) **690** 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,


Paul B. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
COSTAS VENETIOU	:	DECISION
for Redetermination of Deficiency	:	
or for Refund of Personal Income	:	
Tax under Article 22 of the Tax	:	
Law for the Years 1966 and 1967.	:	

Petitioner, Costas Venetiou, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1966 and 1967. (File No. 13-2558076). 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 April 26, 1973, at 1:15 P.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Saul Heckelman, Esq. (Francis X. Boylan, Esq., of Counsel).

ISSUE

Is petitioner, Costas Venetiou, liable for unpaid New York State withholding taxes due from Deccathlon Foods, Inc. for the period from July 1, 1966 through December 31, 1967?

FINDINGS OF FACT

1. Deccathlon Foods, Inc. failed to pay over to the Income Tax Bureau New York State personal income taxes withheld from its employees for the period from July 1, 1966 through December 31, 1967, in the sum of \$761.20. The corporation is presently defunct.

2. On September 29, 1969, the Income Tax Bureau issued a Statement of Deficiency against petitioner, Costas Venetiou, imposing a penalty equal to the amount of New York State withholding taxes due from Deccathlon Foods, Inc. for the period from July 1, 1966 through December 31, 1967, 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 \$761.20.

3. Petitioner, Costas Venetiou, was a stockholder of Deccathlon Foods, Inc. during the years 1966 and 1967. The corporation was engaged in the operation as a restaurant. He owned 25% of the common stock of the corporation. He initially invested \$5,000.00 in the corporation. He was an officer and director of the corporation during the period from July 1, 1966 through October 26, 1967. He formally resigned from these positions on October 26, 1967. He worked principally as a short order cook for the corporation. He also signed checks of the corporation.

4. Petitioner, Costas Venetiou, failed to submit any documentary or other substantial evidence to prove that any portion of the unpaid withholding taxes due from Deccathlon Foods, Inc. accrued subsequent to his resignation as an officer and director on October 26, 1967.

CONCLUSIONS OF LAW

A. That petitioner, Costas Venetiou, as an officer of Deccathlon Foods, Inc. was a person required to collect, truthfully account for and pay over New York State withholding taxes due from said corporation for the taxable period from July 1, 1966 through December 31, 1967, in accordance with the meaning and intent of sections 674 and 685(1) of the Tax Law.

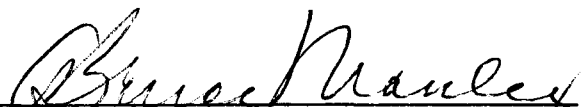
B. That since petitioner, Costas Venetiou, willfully failed to collect, truthfully account for and pay over New York State withholding Taxes due from Deccathlon Foods, Inc. for the period from July 1, 1966 through December 31, 1967, therefore a penalty equal to the amount of the unpaid withholding taxes was properly assessed against him in accordance with the meaning and intent of section 685(g) of the Tax Law.

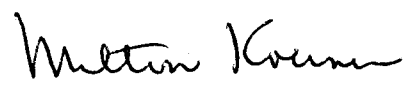
C. That the petition of Costas Venetiou is denied and the Notice of Deficiency issued September 29, 1969, is sustained.

DATED: Albany, New York
July 24, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER