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STATE OF NEW YORK
Department of Taxation and Finance
STATE CAMPUS
ALBANY, N. Y. 12227

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CERTIFIED
No. 287992
MAIL

Edward H. Eisenstein, C.P.A.

1270 Avenue of the Americas

New York, New York 10020

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☐ No such number
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☐ Addressee unknown

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

IRVING DROPKIN

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.

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 31st day of January, 1974, she served the within Notice of Decision (or Determination) by (certified) mail upon IRVING DROPKIN (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Irving Dropkin
1498 Beach Street
Atlantic Beach, New York 11509

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
31st day of January, 1974.

Joyce S. Van Patten

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

IRVING DROPKIN

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

State of New York
County of Albany

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Edward H. Eisenstein, C.P.A.
1270 Avenue of the Americas
New York, New York 10020

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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
Mario A. Procaccino PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
January 31, 1974

Mr. Irving Dropkin
1498 Beach Street
Atlantic Beach, New York 11509

Dear Mr. Dropkin:

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 decision 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 IRVING DROPKIN for Redetermination of Deficiency or for Refund of Personal Income Tax under Article 22 of the Tax Law for the Years 1966 and 1967.	DECISION

Petitioner, Irving Dropkin, 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. 11-0696050). 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 July 18, 1973, at 2:45 P.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Saul Heckelman, Esq., (Francis X. Boylan, Esq., of Counsel).

ISSUE

Is petitioner, Irving Dropkin, liable for unpaid New York State withholding taxes due from Dropkin Brothers, Inc. for the years 1966 and 1967?

FINDINGS OF FACT

1. Dropkin Brothers, Inc. failed to pay over to the Income Tax Bureau New York State personal income taxes withheld from its employees for the years 1966 and 1967 in the sum of $6,142.03. The corporation is presently defunct.

2. On June 30, 1969, the Income Tax Bureau issued a Statement of Deficiency against petitioner, Irving Dropkin, imposing a penalty equal to the amount of New York State withholding taxes due from Dropkin Brothers, Inc. for the years 1966 and 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 $6,142.03.

3. Petitioner, Irving Dropkin, was president, a director and owner of five sixth's of the stock of Dropkin Brothers, Inc. during the years 1966 and 1967. His duties consisted of supervising all areas of corporate activities. He signed corporate checks and tax returns including the corporation's returns of New York State personal income tax withheld.

4. Petitioner, Irving Dropkin, contended that from July, 1966 until December 31, 1967, his activities on behalf of the Dropkin Brothers, Inc., including directions as to which creditors and taxes to pay, were controlled by the Federal Insurance Company, which was liable on performance bonds for uncompleted construction work contracted by the company. He failed to submit any documentary or other substantial evidence to support this contention.

CONCLUSIONS OF LAW

A. That petitioner, Irving Dropkin, as an officer of Dropkin Brothers, Inc. was a person required to collect, truthfully account

for and pay over New York State withholding taxes due from said corporation for the years 1966 and 1967 in accordance with the meaning and intent of sections 674 and 685(l) of the Tax Law.

B. That since petitioner, Irving Dropkin, willfully failed to collect, truthfully account for and pay over New York State withholding taxes due from Dropkin Brothers, Inc. for the years 1966 and 1967, therefore a penalty equal to the total amount of 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 Irving Dropkin is denied and the Notice of Deficiency issued June 30, 1969, is sustained.

DATED: Albany, New York
January 31, 1974

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

COMMISSIONER

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12226
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STATE TAX COMMISSION
Mario A. Procaccino
XXXXXXXXXXXXX, PRESIDENT
A. BRUCE MANLEY
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STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

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January 31, 1974

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Paul B. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative ✓
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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of	:	
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DATED: Albany, New York
January 31, 1974

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

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