

POOR
QUALITY
THE FOLLOWING
DOCUMENT (S)
ARE
FADED & BLURRED

PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HENRY KANTOR

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

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 Henry Kantor

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Henry Kantor
30 Strathmore Road
Great Neck, 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

31st day of January , 1974.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HENRY KANTOR

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

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 , 19 74, she served the within
Notice of Decision (or Determination) by (certified) mail upon Charles H. Weintraub,
Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Charles H. Weintraub, Esq.

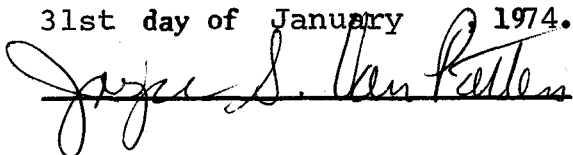
c/o Levin & Weintraub
225 Broadway
New York, New York 10007

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.







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

~~MILTON KOERNER~~ **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. Henry Kantor
30 Strathmore Road
Great Neck, New York**

Dear Mr. Kantor:

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.

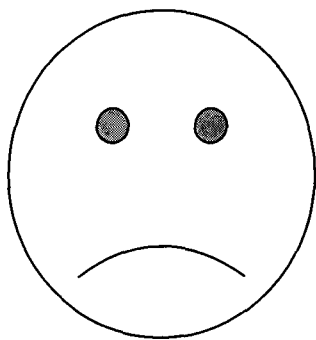
Very truly yours,


Paul B. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

CORRECTION FOLLOWS



NOTE: THE FOLLOWING
DOCUMENT(S) ARE BEING REFILMED
TO ENSURE CLARITY

PHOTO MICROGRAPHICS INC.



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

~~XXXXXXXXXXXX~~ 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. Henry Kantor
30 Strathmore Road
Great Neck, New York

Dear Mr. Kantor:

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	:	
HENRY KANTOR	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1966.	:	

Petitioner, Henry Kantor, 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. 13-5543545). 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 December 11, 1972, at 1:30 P.M. Petitioner appeared by Levin & Weintraub, Esqs., (Charles Weintraub, Esq., of Counsel). The Income Tax Bureau appeared by Saul Heckelman, Esq., (Francis X. Boylan, Esq., of Counsel).

ISSUE

Was petitioner, Henry Kantor, liable for unpaid New York State withholding taxes due from City-Wide Printing Company, Inc. for the period January 1, 1966, through October 31, 1966?

FINDINGS OF FACT

1. City-Wide Printing Company, Inc. failed to pay over to the Income Tax Bureau New York State personal income taxes withheld from its employees for the period from January 1, 1966, through October 31, 1966, in the sum of \$2,333.55. The corporation ceased doing business

in the early part of 1967. It is presently defunct.

2. On March 16, 1970, the Income Tax Bureau issued a Statement of Deficiency against petitioner, Henry Kantor, equal to the amount of New York State withholding taxes due from City-Wide Printing Company, Inc. for the period from January 1, 1966, through October 31, 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 \$2,333.55.

3. Petitioner, Henry Kantor, was a stockholder, director and secretary of City-Wide Printing Company, Inc. during the period from May, 1966 until the demise of the corporation in early 1967. He initially invested \$25,000.00 in the corporation. He invested approximately \$20,000.00 additional at a later date. He received a salary from the corporation. He signed checks of the corporation. He started taking an active role in the management of the financial affairs of the corporation in the fall of 1966. He was aware that the corporation had not payed New York State and Federal withholding taxes and had made payments to others in preference to these obligations.

CONCLUSIONS OF LAW

A. That petitioner, Henry Kantor, as an officer of City-Wide Printing Company, Inc. was a person required to collect, truthfully account for and pay over New York State withholding taxes due from said corporation for the period from January 1, 1966, through October 31, 1966, in accordance with the meaning and intent of

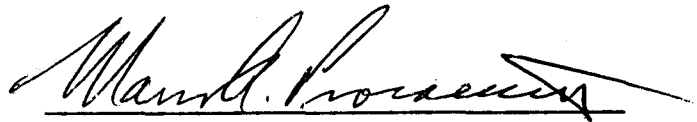
sections 674 and 685(1) of the Tax Law.

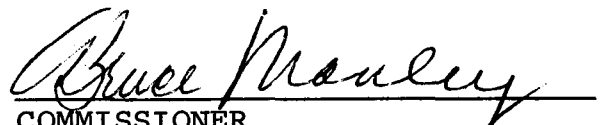
B. That since petitioner, Henry Kantor, willfully failed to collect, truthfully account for and pay over New York State withholding taxes due from City-Wide Printing Company, Inc. for the period from January 1, 1966, through October 31, 1966, therefore a penalty equal to the amount of the unpaid withholding 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 Henry Kantor is denied and the Notice of Deficiency issued March 16, 1970, is sustained.

DATED: Albany, New York
January 31, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER