

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

GEORGE S. LAWRENCE

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) 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 3rd day of May, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon GEORGE S. LAWRENCE

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

wrapper addressed as follows:

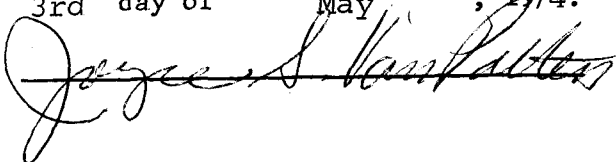
Mr. George S. Lawrence
31 Innes Place
Manhasset, New York 11030

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

3rd day of May, 1974.







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
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION
Mario A. Procaccino
~~XXXXXXXXXXXX~~ PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York
May 3, 1974

Mr. George S. Lawrence
31 Innes Place
Manhasset, New York 11030

Dear Mr. Lawrence:

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,

Nigel G. Wright
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
GEORGE S. LAWRENCE :
for a Redetermination of a Deficiency or :
for Refund of Personal Income Tax under :
Article 22 of the Tax Law for the Year :
1967. :

DECISION

George S. Lawrence filed a petition under section 689 of the Tax Law for a redetermination of a deficiency dated October 28, 1968, for withholding taxes under section 685(g) of the Tax Law due from Lanco Fashions Inc. under Article 22 of the Tax Law for the year 1967.

Hearings were duly held on February 8, 1973, and May 3, 1973, at the offices of the State Tax Commission, 80 Centre Street, New York City, before Nigel G. Wright, Hearing Officer.

The petitioner was not represented. The Income Tax Bureau was represented by Saul Heckelman, Esq., appearing by James Scott, Esq., and Solomon Sies, Esq.

The record of said hearing has been duly examined and considered.

ISSUE

The issue in this case is whether petitioner is liable for withholding taxes.

FINDINGS OF FACT

1. Lanco Fashions Inc. of 131 West 28th Street, New York

City, was organized in 1962 and was a dress manufacturer. Mr. David L. Kaplan of Riveredge, New Jersey, was president. Mr. Lawrence, the petitioner, herein was secretary-treasurer at a salary of \$300.00 a week. Mr. Kaplan and Mr. Lawrence were also the sole stockholders of the corporation.

2. The business suffered continued losses which impaired its capital. On July 5, 1967, the business was assigned to the New York Credit Men's Adjustment Bureau. On July 6, 1972, a claim was filed by New York State for withholding taxes in the amount of \$523.60 plus interest. As of February, 1973, the assignee had only enough money on hand to pay certain administration expenses which would leave over \$18,000.00 of priority claims unpaid.

3. The deficiency is based upon the nonpayment of withholding taxes from April 1, 1967 through July 5, 1967. This amount was taken from a withholding return (form IT-2103) filed by Lanco Fashions Inc. Mr. Lawrence contests the amount of such taxes but has offered no evidence that the amount is incorrect.

4. Mr. Lawrence does not now contest his responsibility as an officer for some withholding taxes. He contests only the amount.

CONCLUSIONS OF LAW

The petitioner is liable for the withholding taxes as stated in the deficiency notice. He has the burden of proof and he

has not met such burden with respect to the amount due.

The deficiency is found to be correct and is due.

DATED: Albany, New York
May 3, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER