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**GEORGE OSLAR • PRINCIPALS • MIRIAM D. OSLAR**

NEW YORK OFFICE

700 OCEAN AVENUE  
BROOKLYN, N.Y. 11226  
TEL. (212) 469-2201

February 11, 1974

Nigel G. Wright  
Hearing Officer  
State of New York  
Department of Taxation and Finance  
Building 9, Room 214A  
State Campus  
Albany, New York 12227

RE: Plymouth Discount Corp.

Dear Sir:

This acknowledges receipt of your February 5, 1974 notice that the decision in my case is legally final.

You suggest that my only recourse is to initiate proceedings in the courts for a review of that decision.

Since I am not financially in a position to afford counsel, will you be good enough to advise me what the next step is in cases such as this when an injustice has been done, where doors are closed as FINAL, and suggestion is made to go to court.

Is there not some manner, proper and legal, whereby an individual may bring action for a review of the decision at cost, not to himself, but to the State?

I do not understand what is FINAL about the matter, when you agree that a court could review the decision and the other parties involved are not being harassed as I am.

Awaiting any advice you are in a position to afford me.

Sincerely,

  
MIRIAM D. OSLAR

## MEMBERS

ASSOCIATED LICENSED DETECTIVES OF NEW YORK STATE, INC.—NATIONAL FINANCE ADJUSTERS

WORLD ASSOCIATION OF DETECTIVES — THE ASSOCIATION OF BRITISH DETECTIVES

FLORIDA ASSOCIATION OF FINANCE ADJUSTERS

COUNCIL OF INTERNATIONAL INVESTIGATORS





STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
~~Mario A. Procaccino~~  
~~NOELMAN F. GALLAGHER~~ PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

BUILDING 9, ROOM 214A  
STATE CAMPUS  
ALBANY, N. Y. 12227  
AREA CODE 518  
457-2655, 6, 7

2/7/74.  
STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

February 5, 1974


Mrs. Miriam D. Oslar  
700 Ocean Avenue  
Brooklyn, New York 11226

Dear Mrs. Oslar:

This is in response to your letter of January 22, 1974.

The decision in your case is legally final. Even the Commission has no authority to reconsider its decision. Your only recourse is to initiate a proceeding in the courts for review of that decision.

Sincerely yours,

  
Nigel G. Wright  
Hearing Officer



OSLAR

INVESTIGATION SERVICE, INC.

700 Ocean Ave. - Suite 2A

Brooklyn, N. Y. 11226



VIA AIR MAIL

Mr. Nigel G. Wright  
Hearing Officer  
State of New York  
Department of Taxation and Finance  
Building 9, Room 214 A  
State Campus  
Albany, New York 12227

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

GEORGE OSLAR and MIRIAM D. OSLAR :

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 and 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 10th day of January , 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon George Oslar and  
Miriam D. Oslar (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. & Mrs. George Oslar

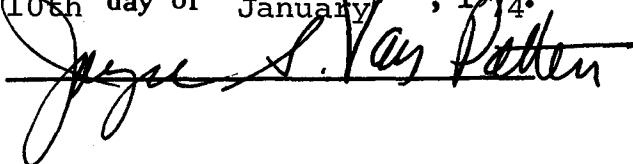
700 Ocean Avenue  
Brooklyn, New York 11226

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

10th 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  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

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

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
January 10, 1974

Mr. & Mrs. George Oslar  
700 Ocean Avenue  
Brooklyn, New York 11226

Dear Mr. & Mrs. Oslar:

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,

**Nigel G. Wright**  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
GEORGE OSLAR and MIRIAM D. OSLAR	:	
for a Redetermination of a Deficiency or	:	DECISION
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Years	:	
1966 and 1967.	:	

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George Oslar and Miriam D. Oslar each filed a petition under section 689 of the Tax Law for the redetermination of identical deficiencies issued on February 24, 1969, for withholding taxes under section 685(g) of the Tax Law in the amount of \$1,596.04 due from the Plymouth Discount Corp. under Article 22 of the Tax Law for the years 1966 and 1967.

A hearing was duly held on May 3, 1973, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, before Nigel G. Wright, Hearing Officer. The petitioners were not represented. The Income Tax Bureau was represented by Saul Heckelman, Esq., appearing by Solomon Sies, Esq. The record of said hearing has been duly examined and considered.

#### ISSUE

The issue in this case is whether petitioners are liable for withholding taxes under section 685(g) of the Tax Law.

#### FINDINGS OF FACT

1. Petitioners were officers of Plymouth Discount Corp. of 2211 Church Avenue, Brooklyn, New York. Mrs. Oslar was

secretary-treasurer of the corporation.

2. Plymouth Discount Corp. filed a petition under Chapter 11 of the bankruptcy act on February 23, 1967. This petition was amended on November 15, 1967, and the corporation was adjudicated bankrupt.

3. Petitioners assert that they paid all taxes due by sending checks to the "trustee" or to the court. These statements cannot be credited because of their improbability and for lack of corroboration.

4. The deficiencies herein are computed as follows: balance due for 1966; \$231.04, for January 1, 1967 through February 23, 1967; \$230.00, for February 23, 1967 to November 15, 1967; \$1,135.00, for a total of \$1,596.04. These amounts were based on estimates.

5. As of August, 1970, the deficiencies were reduced to the following: balance due for 1966; \$231.04, for January 1, 1967 through February 23, 1967; \$15.10, for February 23, 1967 through November 15, 1967; \$64.00 for a total of \$310.14.

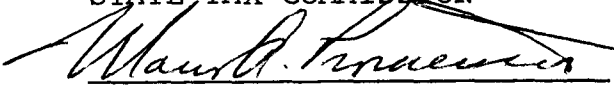
CONCLUSIONS OF LAW

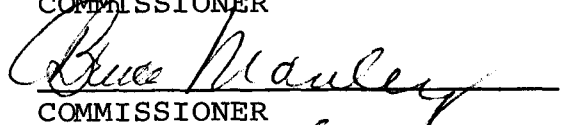
Petitioners have not carried the burden of proof that they are not liable for the withholding taxes in question.

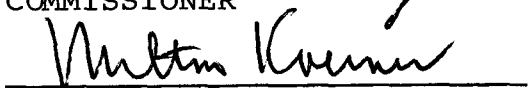
The deficiencies as reduced and as stated in paragraph five are found to be correct and are due.

DATED: Albany, New York  
January 10, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER