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PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
IRVING SOBEL

:
:
: 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

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 September, 1974, she served the within Notice of Decision (or Determination) by (certified) mail upon Irving Sobel

(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 Sobel
962 Plum Tree Road West
Westbury, 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 September, 1974.

Janet Mack

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

IRVING SOBEL

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a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the Year(s) 1966

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 September , 1974, she served the within Notice of Decision (or Determination) by (certified) mail upon Milton H. Schachter, Esq. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Milton H. Schachter, Esq.
45 John Street
New York, New York 10038

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 September , 1974

Janet Mack

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
Mario A. Procaccino
~~XXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY
MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York
September 24, 1974

Mr. Irving Sobel
962 Plum Tree Road West
Westbury, New York

Dear Mr. Sobel:

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

2. On November 24, 1969, the Income Tax Bureau issued a Statement of Deficiency against petitioner, Irving Sobel, imposing a penalty equal to the amount of New York State withholding taxes due from Luci Lee, Inc. for the year 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 \$1,817.95.

3. Petitioner, Irving Sobel, was president and owner of one-fourth of the stock of Luci Lee, Inc. during the year 1966. He was involved in day-to-day corporate operations and in deciding corporate policy. He signed corporate checks.

CONCLUSIONS OF LAW

A. That petitioner, Irving Sobel, as an officer of Luci Lee, Inc. was a person required to collect, truthfully account for and pay over New York State withholding taxes due from said corporation for the year 1966, in accordance with the meaning and intent of sections 674 and 685(1) of the Tax Law.

B. That since petitioner, Irving Sobel, willfully failed to collect, truthfully account for and pay over New York State withholding taxes due from Luci Lee, Inc. for the year 1966, 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 Sobel is denied and the Notice of Deficiency issued November 24, 1969, is sustained.

DATED: Albany, New York
September 24, 1974

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER