STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

IRWIN A. CRAINE

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) 1964 and 1965.

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

State of New York
County of Albany

JANET MACK , 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 20th day of May , 1975, she served the within Notice of Decision ~~(or Determination)~~ by (certified) mail upon IRWIN A. CRAINE ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Irwin A. Craine
76 DeHaven Drive
Yonkers, New York 10700

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
20th day of May, 1975.

Janet Mack

Joyce S. VanKatten

AD-1.30 (1/74)

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
James H. Tully, Jr.
PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214-A
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655
MR. LEISNER 457-2657
MR. COBURN 457-2896

DATED: Albany, New York
May 20, 1975

Mr. Irwin A. Craine
76 DeHaven Drive
Yonkers, New York 10700

Dear Mr. Craine:

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,

Nigel G. Wright

Nigel G. Wright
HEARING OFFICER

Enc.

cc: [redacted]
Law Bureau

AD-1.12 (8/73)

5. Petitioner was president of Suburban Motor Freight, Inc. He had paid the withholding taxes prior to the Chapter XI proceeding. During the Chapter XI proceeding he handled the operations of the company and he was the only operating officer.

CONCLUSIONS OF LAW

The petitioner is liable for withholding taxes as he was a responsible officer and he wilfully failed to pay the withholding taxes. It is of no importance that this liability arose after the corporation had filed a petition under Chapter XI of the Bankruptcy Act as the corporation had continued on as debtor-in-possession. (In re Serignese 214 F.S. 917 aff'd sub nom. Goring 330 F 2d 960).

The petitioner's estimate of the amount of withheld taxes is accepted as correct.

The deficiency is erroneous in part and is redetermined to be $329.30.

DATED: Albany, New York
May 20, 1975

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER