

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES A. PARSONS

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 ~~(a)~~ 22 of the
Tax Law for the Year ~~(s)~~ 1969.

State of New York
County of Albany

MARYLOU SAMUELS, 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 30th day of April, 1976, she served the within Notice of Decision ~~(XXXXXXXXXXXXXXXX)~~ by (certified) mail upon Charles A. Parsons

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

wrapper addressed as follows: Mr. Charles A. Parsons
1865 Kennedy Causeway, Apt. 16L
No. Bay Island
Miami, Florida 33141

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)~~ ~~(XXXXXXXXXXXX)~~ petitioner herein and that the address set forth on said wrapper is the last known address of the ~~(representative of the)~~ ~~(XXXXXXXXXXXX)~~ petitioner.

Sworn to before me this

30TH day of April, 1976

Janet Mack

Marylou Samuels



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

STATE TAX COMMISSION

BUILDING 9, ROOM 107
STATE CAMPUS
ALBANY, N.Y. 12227

PAUL GREENBERG
SECRETARY TO
COMMISSION

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT
MR. COBURN
MR. LEISNER

Dated: Albany, New York
April 30, 1976

(518) 457-3850

Mr. Charles A. Parsons
1865 Kennedy Causeway, Apt. 16L
No. Bay Island
Miami, Florida 33141

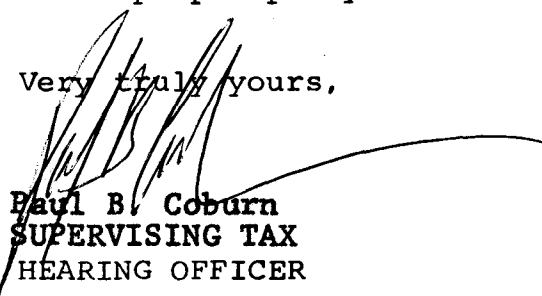
Dear Mr. Parsons:

Please take notice of the **DECISION**
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section ~~(a)~~ 690 of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within
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
SUPERVISING TAX
HEARING OFFICER

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
CHARLES A. PARSONS : DECISION
for Redetermination of Deficiency or :
for Refund of Personal Income Tax under :
Article 22 of the Tax Law for the year 1969. :

Petitioner, Charles A. Parsons, 1865 Kennedy Causeway, Apt. 16L, No. Bay Island, Miami, Florida 33141, 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 1969. (File No. 15-0584044). Taxpayer waived a formal hearing by letter dated December 5, 1974. The case was submitted to the State Tax Commission for a decision based on information contained in the file.

ISSUE

Was petitioner, Charles A. Parsons, liable for unpaid New York State withholding taxes due from Parsons Ford, Inc. for the year 1969?

FINDINGS OF FACT

1. Parsons Ford, Inc. failed to pay over to the Income Tax Bureau New York State personal income taxes withheld from its employees during the year 1969 in the sum of \$5,962.12. The corporation is presently defunct.

2. On April 10, 1972, the Income Tax Bureau issued a Statement of Deficiency against petitioner, Charles A. Parsons, equal to the amount of New York State withholding taxes due from Parsons Ford, Inc. for the year 1969, 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 \$5,962.12.

3. Parsons Ford, Inc. was incorporated in New York State and had its principal place of business in Binghamton, New York. Petitioner, Charles A. Parsons, was the major stockholder and chairman of the board of Parsons Ford, Inc. during the year 1969. There were no board of directors' meetings. The other directors were such in name only and were actually company employees.

CONCLUSIONS OF LAW

A. That petitioner, Charles A. Parsons, was a person required to collect, truthfully account for and pay over New York State withholding taxes due from Parsons Ford, Inc. for the year 1969, in accordance with the meaning and intent of sections 674 and 685 (n) of the Tax Law.

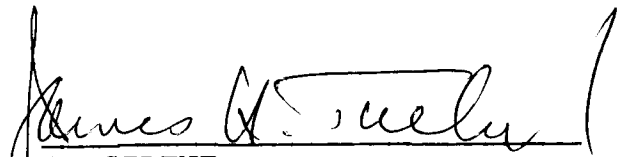
B. That since petitioner, Charles A. Parsons, willfully failed or caused Parsons Ford, Inc. to willfully fail to collect, truthfully account for and pay over New York State withholding taxes due from


said corporation for the year 1969, therefore, a penalty equal to the total 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.

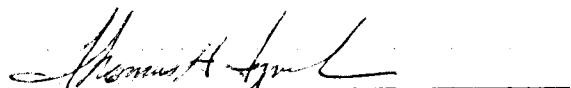
C. That the petition of Charles A. Parsons is denied and the Notice of Deficiency issued April 10, 1972, is sustained.

DATED: Albany, New York
April 30, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

Income Tax Bureau

BETTER ADDRESS

INSTRUCTIONS TO FILES:

- Find most recent address of taxpayer
- Find most recent address of partner or fiduciary

SS# 060-18-7671

INSTRUCTIONS TO CHARGE DESK:

- Remail c/o Employer (If more than one employer, list name)
- Remail to taxpayer at:

Charles A. Parsons
1815 Kennedy Avenue
apt 104
Fort Bay Island
Miami, Florida 33141

(Date of petition unavailable)

Examiner Paul B. Colburn
Division TAB Unit Room 107, Bldg 9, Campus

FILES SECTIONS SEARCHES:

0-74 # alpha A-4
5-26-76 M. Smith
10334 6
01/2/76 EK

- Latest Kardveyer 19 _____
- Other K.V. Years 19 _____
- Telephone Book _____
- City Directory _____
- Other _____

Searched by _____ File Section _____
Date _____

PERMANENT RECORD
ATTACH TO LOWER LEFT CORNER OF RETURN
STAPLE LEFT SIDE ONLY

DEPARTMENT OF TAXATION AND FINANCE
Income Tax Bureau

To.....

*Nothing listed for this from
1971 through 1975*

IT 448 (4-65)

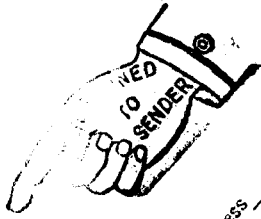
From L. M. Donovan

STATE OF NEW YORK
Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N. Y. 12227

- No Such Number
- Out of Business
- Addressee Unknown
- No Mail Receipt
- No Address
- Not Forwardable
- Refused
- Vacant
- Bldg. Razed
- Initials

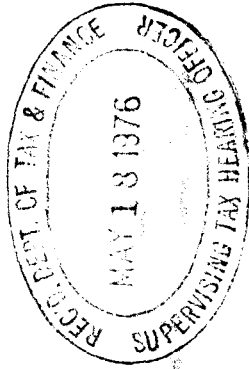
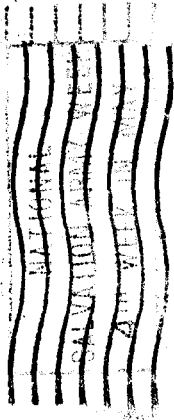
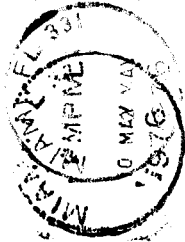


EXPIRE
5-4-76

ORDER

410145

Mr. Charles A. Parsons
1865 Kennedy Causeway, Apt. 16L
No. Bay Island
Miami, Florida 33141



3



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

BUILDING 9, ROOM 107
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HEARING UNIT

PAUL GREENBERG
SECRETARY TO
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ADDRESS YOUR REPLY TO

MR. WRIGHT
MR. COBURN
MR. LEISNER
(518) 457-3850

Dated: Albany, New York
April 30, 1976

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Law Bureau

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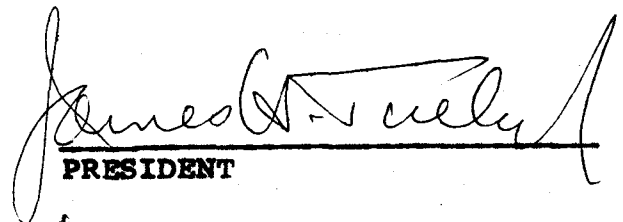
B. That since petitioner, Charles A. Parsons, willfully failed or caused Parsons Ford, Inc. to willfully fail to collect, truthfully account for and pay over New York State withholding taxes due from

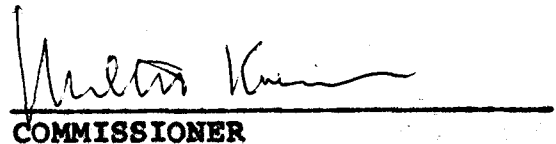
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C. That the petition of Charles A. Parsons is denied and the Notice of Deficiency issued April 10, 1972, is sustained.

DATED: Albany, New York
April 30, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER