

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

BOHDAN O. AND MARIA R. SZUPROWICZ

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 ~~ss~~ 22 of the
Tax Law for the Year(s) 1962, 1963, 1964,
1965, 1967 and 1968.

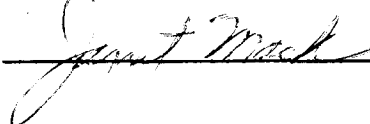
State of New York
County of Albany

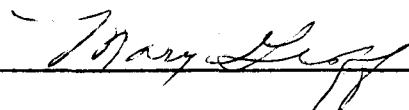
MARY GROFF, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 10th day of February, 1976, she served the within
Notice of Decision ~~(or Determination)~~ by (certified) mail upon BOHDAN O. AND
MARIA R. SZUPROWICZ ~~xxxxxx~~ the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. & Mrs. Bohdan O. Szuprowicz
8200 Kennedy Boulevard East
North Bergen, NJ 07047
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~~
~~xxx)~~ 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 February, 1976.







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

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

AREA CODE 518

STATE TAX COMMISSION
HEARING UNIT

PAUL GREENBERG
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT
MR. COBURN
MR. LEISNER

(518) 457-3850

DATED: Albany, New York
February 10, 1976

Mr. & Mrs. Bohdan O. Szuprowicz
8200 Kennedy Boulevard East
North Bergen, NJ 07047

Dear Mr. & Mrs. Szuprowicz:

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

Please take further notice that pursuant to
Section ~~601~~ **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,

Thomas H. Lynch

THOMAS H. LYNCH
~~XXXXXXXXXXXXXXXXXXXX~~
Director
Tax Appeals Bureau

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~
Law Bureau

STATE TAX COMMISSION

Petitioners, Bohdan O. and Maria R. Szuprowicz, 8200 Kennedy Boulevard East, North Bergen, New Jersey 07047, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1962, 1963, 1964, 1965, 1967 and 1968. (File No. 8-29983856).

II. Were penalties and interest properly assessed against the petitioners?

1. The petitioners, Bohdan O. and Maria R. Szuprowicz, filed timely Federal income tax returns for the years in question. The petitioners did not file any New York State income tax returns for those years.

2. The petitioners resided in New York State from the beginning of 1962 until February 28, 1968 at 6255 Broadway, New York, New York and later at 103 Gedney Street, Nyack, New York. During the years in question, petitioner, Bohdan O. Szuprowicz, acted as a consulting engineer and computer analyst for various principals. This work required travel outside the state. Under the belief that income earned at sites outside New York was not subject to New York taxation, the petitioners did not file New York State income tax returns for the years in question.

3. On January 31, 1972, a Statement of Audit Changes was issued against the petitioners concerning tax years 1962, 1963, 1964, 1965, 1967 and 1968. Additional tax for the years 1962, 1963 and 1964 was computed in conformity with information supplied by petitioner, Bohdan O. Szuprowicz, in a letter dated February 20, 1971. A Notice of Deficiency was issued in the total amount of \$4,000.35 representing additional tax due, penalties and interest computed to January 31, 1972. Previous Statements of Audit Changes, dated December 17, 1969 and February 11, 1971 were superseded by the January 31, 1972 assessments.

4. As a result of additional investigation and conferences with petitioner Bohdan O. Szuprowicz, the following facts were adduced. The actual amount of New York State income tax withheld

from Mr. Szuprowicz's salary for 1962 was \$313.20. For 1965, \$619.57 was withheld from Mr. Szuprowicz's wages as evidenced by 1965 Wage and Tax Statements. For 1967, the petitioners received income in addition to wages and salaries in the amount of \$2,206.60. Reflecting the reduced credit for tax withheld for 1962, the increased credit for tax withheld available for 1965, and the additional income of 1967, the petitioners' additional tax liability was recomputed. The resulting amount was \$2,121.22. Penalties computed thereon amounted to \$530.30.

CONCLUSIONS OF LAW

A. That, the petitioners, Bohdan O. and Maria R. Szuprowicz, were resident individuals for the tax years in question and were subject to the imposition of income tax pursuant to section 611 of the Tax Law.

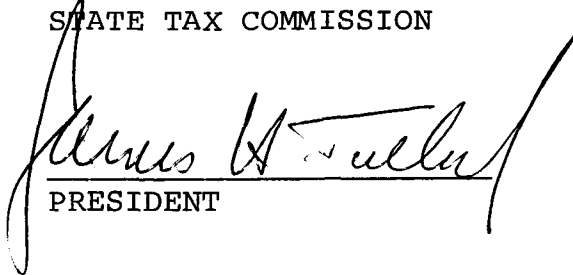
B. That the penalties were properly imposed on the petitioners for failure to file income tax returns for the tax years in question within the period allowed by law. Section 685(a) of the Tax Law clearly provides for such penalties unless the taxpayer proves that failure to file was due to reasonable cause and not due to wilful neglect. The petitioners' misapprehension concerning the taxability of Mr. Szuprowicz's wages does not constitute reasonable cause for failure to file mandated returns.

C. That, interest was properly assessed on the petitioner's additional tax liability. Section 684(a) of the Tax Law provides for interest on any amount of income tax not paid on the last date prescribed for payment. The petitioners did not prove that any of the exceptions to the general rule enumerated in section 684 were applicable to this case.

D. That, the petition is denied. Additional tax due of \$2,121.22 plus interest is hereby imposed on the taxpayers. A penalty of \$530.30 is also sustained.

DATED: Albany, New York
February 10, 1976

STATE TAX COMMISSION


PRESIDENT
COMMISSIONER