

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

THOMAS DUFFY

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article(s) 22 of the :
Tax Law for the Year(s) ~~or Period(s)~~ :
1969

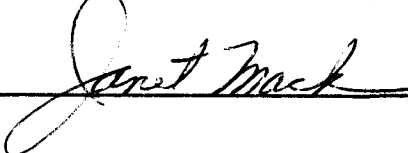
State of New York
County of Albany

Violet Walker, 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 14th day of June, 19 77, she served the within
Notice of Decision by (certified) mail upon Thomas Duffy
~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. Thomas Duffy
7 Midland Gardens
Bronxville, New York 10708
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 Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative~~
~~of the)~~ 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

14th day of June, 1977.







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

June 14, 1977

TELEPHONE: (518) 457-1723

Mr. Thomas Duffy
7 Midland Gardens
Bronxville, New York

Dear Mr. Duffy:

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

Please take further notice that pursuant to
Section(§) **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.

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. They
will be referred to the proper party for reply.

Very truly yours,

PAUL B. COBURN
Supervising Tax
Hearing Officer

Enc.

cc: ~~Petitioner's Representative~~
~~State Tax Commission~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
THOMAS DUFFY	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Year	:	
1969.	:	

Petitioner, Thomas Duffy, 7 Midland Gardens, Bronxville, New York 10708, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1969. (File No. 00399)

A formal hearing was held before Edward L. Johnson, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on July 13, 1976 at 10:45 A.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq. (Alexander Weiss, Esq., of counsel).

ISSUE

Whether the petitioner, Thomas Duffy, is liable for unpaid New York State withholding taxes due from Palmieri and Duffy, Inc. for the year 1969.

FINDINGS OF FACT

1. Palmieri and Duffy, Inc., failed to pay over to the Income Tax Bureau, New York State personal income taxes withheld from the period January 1, 1969 through December 31, 1969 in the sum of \$2,672.00.

2. On October 30, 1972, the Income Tax Bureau issued a Statement of Deficiency against petitioner, Thomas Duffy, imposing a penalty equal to the amount of New York State withholding taxes due from Palmieri and Duffy, Inc. for the period from January 1, 1969 through December 31, 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. Accordingly, a Notice of Deficiency was issued in the sum of \$2,672.00.

3. Petitioner, Thomas Duffy, was an officer and stockholder of Palmieri and Duffy, Inc. during the year 1969.

4. On March 22, 1962, the Board of Directors of Palmieri and Duffy, Inc. resolved that the petitioner, Thomas Duffy, as vice-president of Palmieri and Duffy, Inc. was authorized to sign checks on an account at the Federation Bank and Trust Co. This account was the depository of corporate funds. He offered no documentary or other substantial evidence that his authority had been rescinded by Palmieri and Duffy, Inc. for the period in issue.

5. The petitioner, Thomas Duffy, offered no documentary or other substantial evidence that he did not willfully fail to

collect, truthfully account for and pay over New York State withholding taxes due from Palmieri and Duffy, Inc. during the period in issue.

CONCLUSIONS OF LAW

A. That the petitioner, Thomas Duffy, was a "person" as defined in section 685(n) of the Tax Law during the period January 1, 1969 through December 31, 1969 and, therefore, was required to collect, truthfully account for and pay over withholding taxes of Palmieri and Duffy, Inc. for said period, within the meaning and intent of section 674 of the Tax Law.

B. That since petitioner, Thomas Duffy, willfully failed or caused Palmieri and Duffy, Inc. to willfully fail to collect, truthfully account for, and pay over New York State withholding taxes due from said corporation for the period from January 1, 1969 through December 31, 1969, 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 Thomas Duffy is denied and the Notice of Deficiency issued October 30, 1972 is sustained.

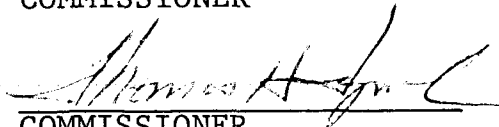
DATED: Albany, New York

June 14, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

June 14, 1977

STATE TAX COMMISSION

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Bronxville, New York

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Very truly yours,

PAUL B. COBURN
Supervising Tax
Hearing Officer

Enc.

cc: ~~Petitioner's Representative~~

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
THOMAS DUFFY
for Redetermination of a Deficiency or
for Refund of Personal Income Tax under
Article 22 of the Tax Law for the Year
1969.

DECISION

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collect, truthfully account for and pay over New York State withholding taxes due from Palmieri and Duffy, Inc. during the period in issue.

CONCLUSIONS OF LAW

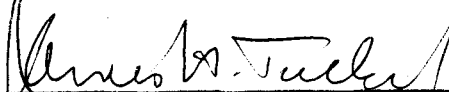
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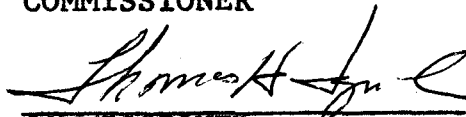
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DATED: Albany, New York
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STATE TAX COMMISSION


PRESIDENT

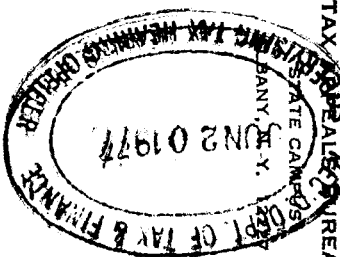

COMMISSIONER



STATE OF NEW YORK

Department of Taxation and Finance

TAX REVENUE BUREAU



Mr. Thomas Duffy
7 ~~Midland Gardens~~
Bronxville, New York 10708

- ☐ Moved, left no address.
☐ No such number.
☒ Moved, not forwarded.
☐ Addressee unknown.

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