

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
JOHN KNUTSEN

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)~~ Period(s)
1/1/74 through 6/30/74.

State of New York
County of Albany

Bruce Batchelor, 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 27th day of April, 1977, she served the within
Notice of Decision by (certified) mail upon Dennis N. Fasman, CPA
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Dennis N. Fasman, CPA
Cohen, Fasman and Zucker
2 New Hempstead Road
New City, NY 10956
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

27th day of April, 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

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Tax Law for the ~~Year(s)~~ of Period(s)
1/1/74 through 6/30/74.

State of New York
County of Albany

Bruce Batchelor, 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 27th day of April, 1977, ~~she~~ served the within
Notice of Decision by (certified) mail upon John Knutsen
(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Mr. John Knutsen
6 Patricia Drive
New City, NY 10956

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

27th day of April, 1977.

Bruce Batchelor

Janet Bach



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

April 27, 1977

TELEPHONE: (518) **457-1723**

Mr. John Knutsen
6 Patricia Drive
New City, NY 10956

Dear Mr. Knutsen:

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.

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,
Frank J. Puccia

Frank J. Puccia
Supervisor of
Small Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition
of
JOHN KNUTSEN
for Redetermination of a Deficiency or
for Refund of Personal Income Taxes
under Article 22 of the Tax Law for the
Period January 1, 1974 through June 30,
1974.

DECISION

Petitioner, John Knutsen, residing at 6 Patricia Drive, New City, New York 10956, has filed a petition for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the period January 1, 1974 through June 30, 1974. (File No. 13-1970072).

A small claims hearing was held before Joseph Chyrywaty, Small Claims Hearing Officer, on January 25, 1977 at 2:45 P.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared by Dennis N. Fasman, CPA. The Income Tax Bureau appeared by Peter Crotty, Esq., (Louis Senft, Esq. of counsel).

ISSUE

Is the petitioner, John Knutsen, liable for unpaid withholding taxes due from J. Knutsen and Company, Inc. for the period January 1, 1974 through June 30, 1974?

FINDINGS OF FACT

1. J. Knutsen and Company, Inc. failed to pay over to the Income Tax Bureau New York State personal income taxes withheld from its employees during the period January 1, 1974 through June 30, 1974. The business was adjudicated bankrupt on November 11, 1975.

2. On January 26, 1976, the Income Tax Bureau issued a Statement of Deficiency against petitioner, John Knutsen, imposing a penalty equal to the amount of New York State withholding taxes due from J. Knutsen and Company, Inc. for the period January 1, 1974 through June 30, 1974 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.

3. Petitioner, John Knutsen, by his own admission, concedes that he was a person responsible to pay over New York State withholding taxes due from J. Knutsen and Company, Inc.

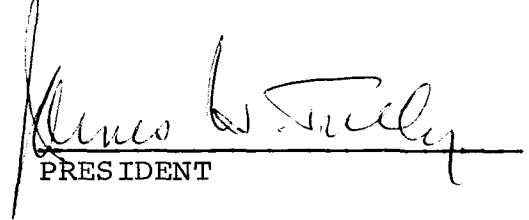
CONCLUSIONS OF LAW

A. That the petitioner, John Knutsen, was a responsible person required to collect, truthfully account for and pay over New York State withholding taxes due from J. Knutsen and Company, Inc. for the period January 1, 1974 through June 30, 1974 in accordance with the meaning and intent of sections 674 and 685(g) of the Tax Law.

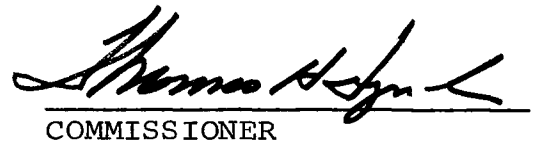
B. That the petition of John Knutsen is denied and the Notice of Deficiency dated January 26, 1976 is sustained.

DATED: Albany, New York
April 27, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER