

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

BERNARD MOSKOWITZ

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (x) 22 of the :
Tax Law for the Year(s) ~~or Period(s)~~ :
1971 and 1972.

State of New York
County of Albany

Marsina Donnini, 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 July, 1977, she served the within
Notice of Decision by (certified) mail upon Bernard Moskowitz

(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. Bernard Moskowitz
10 Maple Terrace
Monsey, New York

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~~
~~xxxx~~) 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 July, 1977.

Marsina Donnini

Janet Mach

STATE OF NEW YORK
STATE TAX COMMISSION

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BERNARD MOSKOWITZ

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Tax Law for the Year(s) ~~or Period(s)~~ :
1971 and 1972.

State of New York
County of Albany

Marsina Donnini, 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 July, 1977, she served the within
Notice of Decision by (certified) mail upon Avrom R. Vann
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Avrom R. Vann, Esq.
Kreindler, Relkin, Olick & Goldberg
500 Fifth Avenue
New York, New York 10036
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

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Marsina Donnini

Janet Mack



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

July 27, 1977

Mr. Bernard Moskowitz
10 Maple Terrace
Monsey, New York


Dear Mr. Moskowitz:

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

You have now exhausted your right of review at the administrative level. Pursuant to section **(4) 690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,


Joseph Chyrywat
Hearing Examiner

cc: Petitioner's Representative
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
BERNARD MOSKOWITZ	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Years	:	
1971 and 1972.	:	

Petitioner, Bernard Moskowitz, residing at 10 Maple Terrace, Monsey, New York, 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 years 1971 and 1972. (File No. 13899).

A small claims hearing was held before Joseph A. Milack, Small Claims Hearing Officer, on March 11, 1977, at 1:15 P.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared by Avrom R. Vann, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq., (Aliza Schwadron, Esq., of counsel).

ISSUE

Whether petitioner, Bernard Moskowitz, is liable for a penalty under section 685(g) of the Tax Law with respect to unpaid New York State withholding taxes due from Nu Style Sportswear Manufacturing Co., Inc. for the years 1971 and 1972.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Nu Style Sportswear Manufacturing Co., Inc. failed to pay over to New York State the withholding taxes due for the years 1971 and 1972.

2. Petitioner was a shareholder and president of Nu Style Sportswear Manufacturing Co., Inc. until February 9, 1972, at which time he sold his shareholdings and resigned as president of said corporation.

3. On January 29, 1973, the Income Tax Bureau issued a Statement of Deficiency and a Notice of Deficiency against petitioner, Bernard Moskowitz, upon the grounds that he was liable for the penalty provided by section 685(g) of the Tax Law since he was a responsible officer of Nu Style Sportswear Manufacturing Co., Inc. during the years 1971 and 1972 and failed to pay over the New York State withholding taxes due by said corporation.

4. Petitioner concedes that he is subject to the penalty equal to the total amount of unpaid withholding taxes due from Nu Style Sportswear Manufacturing Co., Inc. for the year 1971 and the period January 1, 1972 through February 9, 1972.

5. Subsequent to the sale of his shareholdings and his resignation as president, petitioner was employed by the corporation as a salesman. He had no authority to sign checks, direct the payment of creditors or to participate in the financial aspects of the corporation.

6. During the period February 10, 1972 through December 31, 1972, petitioner was not a person required to collect, truthfully account for or pay over New York State withholding taxes in accordance with the meaning and intent of sections 685(g) and 685(n) of the Tax Law.

7. The Income Tax Bureau shall recompute the Notice of Deficiency issued against petitioner on January 29, 1973, in the sum of \$2,709.00 to reflect the conclusions herein.

DATED: Albany, New York
July 27, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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Sincerely,

Joseph Chyrywaty
Hearing Examiner

cc: Petitioner's Representative

Taxing Bureau's Representative

TA-26 (4-7-6) **SMALL CLAIMS**
STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

MVD F-18

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



REASON CHECKED

Unclaimed Refused
Addressee unknown
Insufficient Address
No such street number
No such office in state
Do not remit in this envelope

~~Mr. Bernard Moskowitz
10 Maple Terrace
Monsey, New York~~

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
BERNARD MOSKOWITZ	:	DECISION
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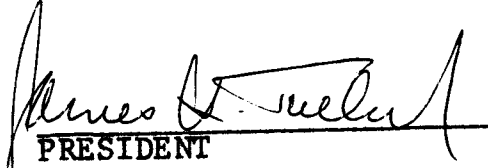
5. Subsequent to the sale of his shareholdings and his resignation as president, petitioner was employed by the corporation as a salesman. He had no authority to sign checks, direct the payment of creditors or to participate in the financial aspects of the corporation.

6. During the period February 10, 1972 through December 31, 1972, petitioner was not a person required to collect, truthfully account for or pay over New York State withholding taxes in accordance with the meaning and intent of sections 685(g) and 685(n) of the Tax Law.

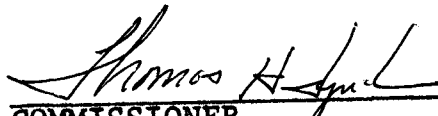
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