

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LEON SEKUR

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) ~~xxxx~~ Period (s) 1973. :

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 20th day of May , 1977, ~~she~~ served the within  
Notice of Decision by (certified) mail upon Leon Sekur  
(~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:

Mr. Leon Sekur  
3374 1st Street  
Oceanside, New York 11572

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

20th day of May , 1977.

Bruce Batchelor

Janet Mack



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

May 20, 1977

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

Mr. Leon Sekur  
3374 1st Street  
Oceanside, New York 11572

Dear Mr. Sekur:

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

Please take further notice that pursuant to  
Section(x) **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**  
**Supervisor of**  
**Small Claims Hearings**

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
LEON SEKUR	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Year	:	
1973.	:	

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Petitioner, Leon Sekur, residing at 3374 1st Street, Oceanside, New York 11572, 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 year 1973. (File No. 12783).

A small claims hearing was held before Philip Mercurio, Small Claims Hearing Officer, on October 27, 1976 at 1:15 P.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq., (Paul Rosenkranz, Esq. of counsel).

ISSUE

Whether the petitioner, Leon Sekur, was a responsible person required to collect, truthfully account for and pay

over New York State withholding taxes of Anlon Enterprises Limited for the year 1973.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioner, Leon Sekur, was the vice-president of Anlon Enterprises Limited for the year 1973. On December 16, 1974 there was an assignment for the benefit of the company's creditors. Petitioner owned a 50% interest in said company. He had the authority to sign checks and withholding tax returns of the business. Petitioner was aware of the outstanding liabilities and had authority to direct which bills would be paid.

2. Petitioner conceded that he was one of the responsible officers of the said company. However, he maintained that the withholding taxes were paid from the assignment proceedings. The Income Tax Bureau did not have any record of payment from the assignment proceedings for the year 1973.

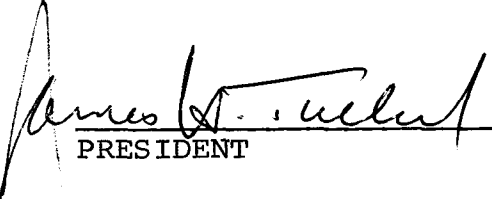
3. The petitioner, Leon Sekur, was a responsible person required to collect, truthfully account for and pay over the New York State withholding taxes of Anlon Enterprises Limited for the year 1973.

4. The petitioner has not sustained the burden of proof necessary to substantiate that said withholding taxes were paid.

5. The petition of Leon Sekur is denied and the Notice of Deficiency in the sum of \$291.94 is sustained.

DATED: Albany, New York  
May 20, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER