

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MELVIN M. PINE

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Personal Income
Taxes under Article ~~(*)~~ 22 of the
Tax Law for the Year ~~(*)~~ 1968.

State of New York
County of Albany

John Huhn, being duly sworn, deposes and says that
~~he~~ is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 25th day of August, 1978, ~~he~~ served the within
Notice of Decision by (certified) mail upon Melvin M. Pine

~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:

Mr. Melvin M. Pine
270-07 Grand Central Parkway
Floral Park, New York 11005


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)~~
~~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

25th day of August, 1978.







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

August 25, 1978

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

Mr. Melvin M. Pine
270-07 Grand Central Parkway
Floral Park, New York 11005


Dear Mr. Pine:

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 ~~(3)~~ **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: ~~Person's Representative~~

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
MELVIN M. PINE : DECISION
for Redetermination of a Deficiency or for :
Refund of Personal Income Tax under :
Article 22 of the Tax Law for the Year :
1968. :

Petitioner, Melvin M. Pine, 270-07 Grand Central Parkway, Floral Park, New York 11005, 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 1968 (File No. 14680).

A small claims hearing was held before Harry Huebsch, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on September 27, 1977 at 10:45 A.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq. (Bruce Zalaman, Esq., of counsel).

ISSUES

I. Whether petitioner is liable for the penalty imposed against him (in accordance with section 685(g) of the Tax Law) with respect to unpaid New York State withholding tax due from Blimpie Base/Melman Enterprises, Inc. for 1968.

II. What was the amount of New York State withholding taxes due from Blimpie Base/Melman Enterprises, Inc. for the year 1968.

FINDINGS OF FACT

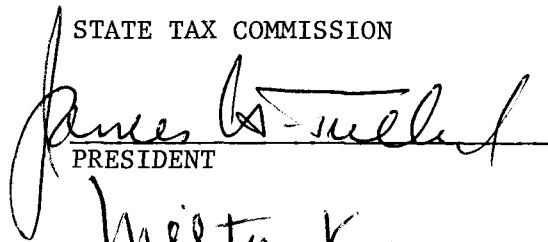
1. Blimpie Base/Melman Enterprises, Inc. failed to pay over to the New York State Income Tax Bureau, \$490.20 of New York State personal income taxes withheld from its employees for 1968.

B. That the amount of New York State withholding taxes due from Blimpie Base/Melman Enterprises, Inc. for the year 1968 was \$490.20.

C. That the petition of Melvin M. Pine is denied and the Notice of Deficiency issued February 24, 1976 in the amount of \$490.20 is sustained.

DATED: Albany, New York
August 25, 1978

STATE TAX COMMISSION


PRESIDENT

COMMISSIONER


COMMISSIONER

Melvin M. Pine

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
MELVIN M. PINE
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 ~~(xxx) Period(s)~~
1968

AFFIDAVIT OF MAILING

State of New York
County of Albany

John Huhn, 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 22 day of September, 1978, she served the within
Notice of Decision by ~~(registered)~~ mail upon Melvin M. Pine
~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Melvin M. Pine
270-07 Grand Central Parkway
Floral Park, NY 11005

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
22 day of September, 1978

James J. [unclear]

John Huhn

TA-26 (4-76) 25M

STATE OF NEW YORK
Department of Taxation and Finance
TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N. Y. 12227

CLAIM CHECK NO.

HOLD

DATE

8/29
1ST NOTICE

9/5
2ND NOTICE

RETURN

9/13
Detached from
PS Form 3940-A
July 1977



RETURN TO SENDER

REASON CHECKED

- Unclaimed
- Addressee unknown
- Insufficient Address
- No such street
- No such office in state

Refused
number
Do not remail in this envelope

Mr. Melvin M. Pine
270-07 Grand Central Parkway
Floral Park, New York 11005

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MELVIN M. PINE

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Personal Income
Taxes under Article ~~(*)~~ 22 of the
Tax Law for the Year ~~(*)~~ ~~1968~~ 1968.

State of New York
County of Albany

John Huhn, being duly sworn, deposes and says that
~~he~~ is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 25th day of August, 1978, ~~he~~ served the within
Notice of Decision by (certified) mail upon Melvin M. Pine

~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:

Mr. Melvin M. Pine
270-07 Grand Central Parkway
Floral Park, New York 11005

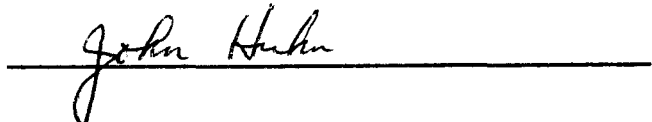
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

25th day of August, 1978.







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

August 25, 1978

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

Mr. Melvin M. Pine
270-07 Grand Central Parkway
Floral Park, New York 11005

Dear Mr. Pine:

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 **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: ~~Taxing Bureau's Representative~~

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

MELVIN M. PINE :

DECISION

for Redetermination of a Deficiency or for :
Refund of Personal Income Tax under :
Article 22 of the Tax Law for the Year :
1968. :

Petitioner, Melvin M. Pine, 270-07 Grand Central Parkway, Floral Park, New York 11005, 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 1968 (File No. 14680).

A small claims hearing was held before Harry Huebsch, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on September 27, 1977 at 10:45 A.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq. (Bruce Zalaman, Esq., of counsel).

ISSUES

I. Whether petitioner is liable for the penalty imposed against him (in accordance with section 685(g) of the Tax Law) with respect to unpaid New York State withholding tax due from Blimpie Base/Melman Enterprises, Inc. for 1968.

II. What was the amount of New York State withholding taxes due from Blimpie Base/Melman Enterprises, Inc. for the year 1968.

FINDINGS OF FACT

1. Blimpie Base/Melman Enterprises, Inc. failed to pay over to the New York State Income Tax Bureau, \$490.20 of New York State personal income taxes withheld from its employees for 1968.

2. On February 24, 1976, the Income Tax Bureau issued a Notice of Deficiency against petitioner, Melvin M. Pine, for a penalty equal to the amount of New York State withholding taxes due from Blimpie Base/Melman Enterprises, Inc. for the year 1968. This was done on the grounds that he was a person required to collect, truthfully account for and pay over said tax and that he willfully failed to do so.

3. Petitioner was an incorporator and president of Blimpie Base/Melman Enterprises, Inc. He helped run the day-to-day business of said corporation. He hired and fired employees and signed checks and tax returns.

4. Petitioner contended that it was not shown that the corporation was in business during 1968 and that there was no evidence to indicate the correct amount of withholding tax due, if any.

5. Petitioner did not submit documentation or any satisfactory evidence to show that Blimpie Base/Melman Enterprises, Inc. was not in business during 1968, or that the amount of withholding tax due from said corporation as determined by the Income Tax Bureau was incorrect.

CONCLUSIONS OF LAW

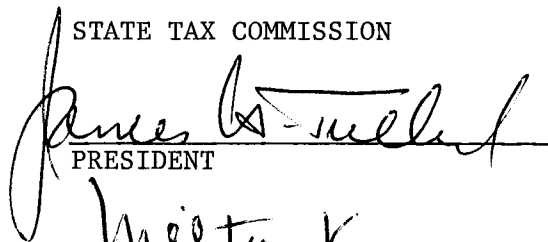
A. That petitioner, Melvin M. Pine, was a person required to collect, truthfully account for and pay over New York State withholding tax due from Blimpie Base/Melman Enterprises, Inc. for the year 1968, in accordance with the meaning and intent of section 685(n) of the Tax Law. That since petitioner willfully failed or caused Blimpie Base/Melman Enterprises, Inc. to willfully fail to collect, truthfully account for and pay over New York State withholding tax due from said corporation, a penalty equal to the total amount of unpaid withholding tax was properly asserted against him in accordance with the meaning and intent of section 685(g) of the Tax Law.

B. That the amount of New York State withholding taxes due from Blimpie Base/Melman Enterprises, Inc. for the year 1968 was \$490.20.

C. That the petition of Melvin M. Pine is denied and the Notice of Deficiency issued February 24, 1976 in the amount of \$490.20 is sustained.

DATED: Albany, New York
August 25, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

Melvin M. Pine

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
:
of
MELVIN M. PINE :
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 ~~(xxxxxx)~~ :
1968

AFFIDAVIT OF MAILING

State of New York
County of Albany

John Huhn , 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 22 day of September , 1978 , she served the within
Notice of Decision by ~~(xxxxxx)~~ mail upon Melvin M. Pine

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Melvin M. Pine
270-07 Grand Central Parkway
Floral Park, NY 11005

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)~~
~~xxxxxx~~ 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
22 day of September , 1978

Marcus D...

John Huhn

TA-26 (4-76) 25M

STATE OF NEW YORK
Department of Taxation and Finance
TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N. Y. 12227

CLAIM CHECK NO.

HOLD

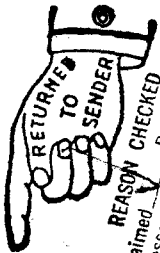
DATE

8/29
1ST NOTICE

9/5
2ND NOTICE

9/13
RETURN

Detached from
PS Form 3840-A
July 1977



RETURNED
TO
SENDER

REASON CHECKED

- Unclaimed
- Addressee unknown
- Insufficient Address
- No such street
- No such office in state
- number

Do not remail in this envelope

Mr. Melvin M. Pine
270-07 Grand Central Parkway
Floral Park, New York 11005