

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

October 9, 1979

Jack & Bertha Salti
5111 W. Oakland Pk. Blvd.
Lauderdale Lake, FL 33313

Dear Mr. & Mrs. Salti:

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(s) 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:

NYS Dept. Taxation and Finance
Deputy Commissioner and Counsel
Albany, New York 12227
Phone # (518) 457-6240

Sincerely,

STATE TAX COMMISSION

cc: Petitioner's Representative
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

Jack & Bertha Salti :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :

of a Determination or a Refund of

Personal Income Tax :

under Article 22 of the Tax Law

for the Years 1968 & 1969. :

State of New York

County of Albany

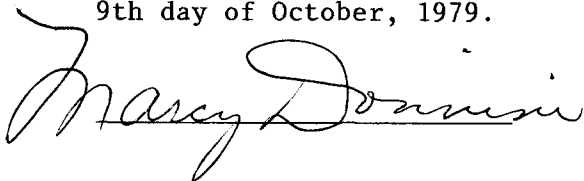
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 9th day of October, 1979, he served the within notice of Decision by certified mail upon Jack & Bertha Salti, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Jack & Bertha Salti
5111 W. Oakland Pk. Blvd.
Lauderdale Lake, FL 33313

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
9th day of October, 1979.



STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
BERTHA SALTI
for Redetermination of a Deficiency or
for Refund of Personal Income Tax under
Article 22 of the Tax Law for the Years
1968 and 1969.

DECISION

Petitioner, Bertha Salti, 5111 W. Oakland Park Boulevard, Lauderdale Lake, Florida 33313, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1968 and 1969 (File No. 13904).

On November 25, 1978, petitioner informed the State Tax Commission, in writing, that she desired to waive a small claims hearing and to submit the case to the State Tax Commission, based on the entire record contained in the file.

ISSUE

Whether petitioner was a person required to collect, truthfully account for and pay over New York State withholding taxes of Melco Fashions, Incorporated for 1968 and 1969.

FINDINGS OF FACT

1. Melco Fashions, Incorporated ("Melco") failed to pay over to the New York State Income Tax Bureau personal income taxes withheld from the wages of its employees for 1968 and 1969, in the respective amounts of \$2,001.90 and \$1,695.90. At a later date, Melco paid the Income Tax Bureau's collection office \$365.43.

2. On September 25, 1972, the Income Tax Bureau issued a Statement of

Deficiency against petitioner, imposing a penalty equal to the amount of New York State withholding tax due from Melco for 1968 and 1969. This was done on the grounds that petitioner was a person required to collect, truthfully account for and pay over said tax, and that she willfully failed to do so. Accordingly, on the same date, the Bureau issued a Notice of Deficiency against petitioner for \$3,332.37.

3. Petitioner, Bertha Salti, was president of Melco during the years at issue.

CONCLUSIONS OF LAW

A. That petitioner, Bertha Salti, was a person required to collect, truthfully account for and pay over New York State withholding taxes due from Melco Fashions, Incorporated for 1968 and 1969, and that she willfully failed to do so, within the meaning of subsections (g) and (n) of section 685 of the Tax Law; accordingly, petitioner is subject to a penalty equal to said sum under subsection (g) of section 685 of the Tax Law.

B. That the petition of Bertha Salti is denied and the Notice of Deficiency issued on September 25, 1972 is sustained.

DATED: Albany, New York

OCT 9 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
JACK SALTI
for Redetermination of a Deficiency or
for Refund of Personal Income Tax under
Article 22 of the Tax Law for the Years
1968 and 1969.

DECISION

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3. Petitioner, Jack Salti, was secretary of Melco during the years at issue. On January 29, 1969 and January 26, 1970, he signed a Reconciliation of Personal Income Tax Withheld (Form IT-2103) for each of the years 1968 and 1969.

CONCLUSIONS OF LAW

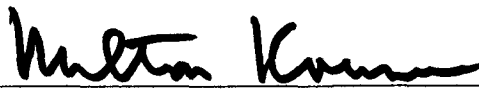
A. That petitioner, Jack Salti, was a person required to collect, truthfully account for and pay over New York State withholding taxes due from Melco Fashions, Incorporated for 1968 and 1969 and that he willfully failed to do so, within the meaning of subsections (g) and (n) of section 685 of the Tax Law; accordingly, petitioner is subject to a penalty equal to said sum under subsection (g) of section 685 of the Tax Law.

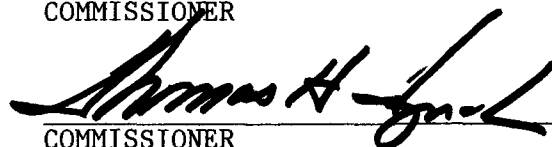
B. That the petition of Jack Salti is denied and the Notice of Deficiency issued on September 25, 1972 is sustained.

DATED: Albany, New York
OCT 9 1979

STATE TAX COMMISSION

PRESIDENT


COMMISSIONER


COMMISSIONER

Small
Claims

TA-26 (4-76) 25M

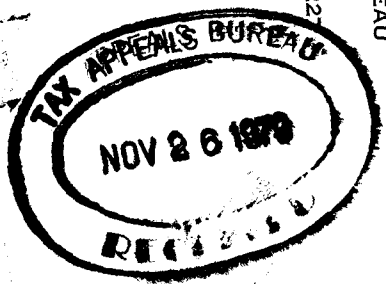
STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227



CLAIM CHECK NO.
180733

HOLD

DATE
4 6 1979

ISSUE NOTICE
11/12

RETURN
11-21

Detached from
PS Form 2040-A
Feb. 1978

CLAIM CHECK NO.
180363

HOLD

DATE
10/11/79

ISSUE NOTICE
10/16/79

RETURN
11/19/79

NOV 26 1979

Detached from
PS Form 2040-A
Feb. 1978

10-71

Jack & Bertha Satti
5111 W. Oakland Pk. Blvd.
Lauderdale Lake, FL 33313

12/12/79
22-1436-715

NOV

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A. That petitioner, Jack Salti, was a person required to collect, truthfully account for and pay over New York State withholding taxes due from Melco Fashions, Incorporated for 1968 and 1969 and that he willfully failed to do so, within the meaning of subsections (g) and (n) of section 685 of the Tax Law; accordingly, petitioner is subject to a penalty equal to said sum under subsection (g) of section 685 of the Tax Law.

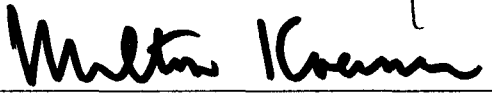
B. That the petition of Jack Salti is denied and the Notice of Deficiency issued on September 25, 1972 is sustained.

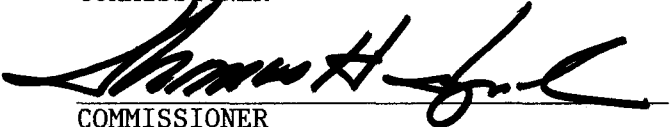
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CONCLUSIONS OF LAW

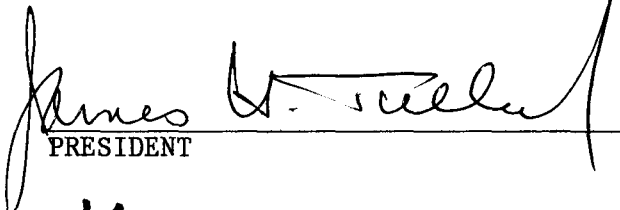
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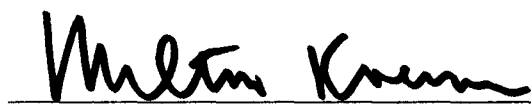
B. That the petition of Bertha Salti is denied and the Notice of Deficiency issued on September 25, 1972 is sustained.

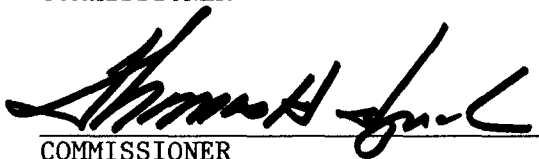
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