

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

Individually and as an Officer of Apartment G, :  
Inc. & Creations by Gloria :  
For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Sales and Use :  
Taxes under Article(s) 28 & 29 of the :  
Tax Law for the Year(s) or Period(s) :  
8/31/69 through 5/31/70 :

AFFIDAVIT OF MAILING

State of New York  
County of Albany

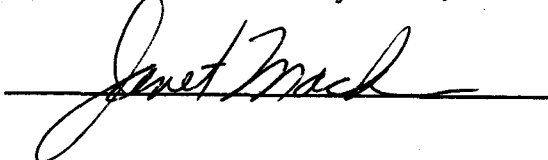
John Huhn , being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 14th day of February , 1978 , she served the within  
Notice of Determination by ~~certified~~ mail upon Gloria Mondschein

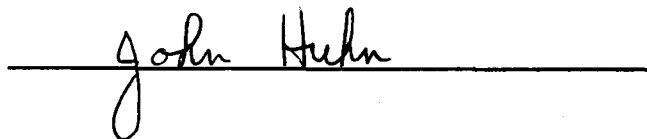
~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Gloria Mondschein, Individually and as an Officer of Apartment G, Inc.  
AND: Creations by Gloria, Inc.  
Two Fifth Avenue  
New York, NY  
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 ~~XXXXXXXXXXXXXXXXXXXX~~  
~~XXXXXX~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~XXXXXXXXXXXXXXXXXXXX~~ petitioner.

Sworn to before me this

14th day of February , 1978 .





STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

Individually and as an Officer of Apartment G,  
of  
GLORYA MONDSCHNEIN  
Inc. & Creations by Glorya  
For a Redetermination of a Deficiency or  
a Revision of a Determination or a Refund  
of Sales and Use  
Taxes under Article(§) 28 & 29 of the  
Tax Law for the Year(s) or Period(s)  
8/31/69 through 5/31/70

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 14th day of February, 1978, she served the within  
Notice of Determination by ~~(certified)~~ mail upon Leon Wunderlich, CPA

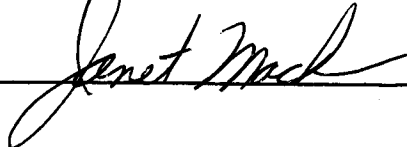
(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Leon Wunderlich, CPA  
Two Williams Street  
White Plains, NY 10601

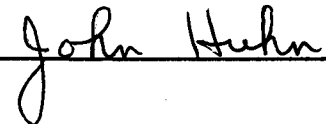
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

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

14th day of February, 1978.

  
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OFFICE OF THE SECRETARY OF THE ARMY

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

February 14, 1978

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

**Glorya Monduchain**  
**Individually and as an Officer of**  
**Apartment G, Inc.**  
**ADD: Questions by Glorya, Inc.**  
**Two Fifth Avenue**  
**New York, NY**

**Dear Mr. Monduchain,**

Please take notice of the ~~Determination~~  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **1138 & 1243** 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,

**Aloysius J. Mondus**  
**Assistant Director**

cc: Petitioner's Representative

Taxing Bureau's Representative

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STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
GLORYA MONDSCHIEIN	:	
Individually and as an Officer of	:	
Apartment G, Inc.	:	
AND	:	DETERMINATION
GLORYA MONDSCHIEIN	:	
Individually and as an Officer of	:	
Creations by Glorya, Inc.	:	
for Revision of a Determination or	:	
for Refund of Sales and Use Taxes	:	
under Articles 28 and 29 of the Tax	:	
Law for the Period August 31, 1969	:	
through May 31, 1970.	:	

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Petitioner, Glorya Mondschein, 2 Fifth Avenue, New York, New York, filed a petition for revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the period August 31, 1969 through May 31, 1970 (File No. 00314).

A formal hearing was held before Edward L. Johnson, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on May 20, 1977 at 9:30 A.M. Petitioner appeared by Leon Wunderlich, CPA. The Sales Tax Bureau appeared by Peter Crotty, Esq. (Irwin A. Levy, Esq., of counsel).

#### ISSUES

I. Whether petitioner, Glorya Mondschein, was a responsible officer of Apartment G, Inc. and of Creations by Glorya, Inc.

II. Whether the assessments against petitioner, Glorja Mondschein, were timely.

FINDINGS OF FACT

1. Petitioner, Glorja Mondschein, was assessed for \$3,302.96 in unpaid sales taxes for the period August 31, 1969 through February 28, 1970, by a Notice of Determination and Demand for Payment of Sales and Use Taxes Due (Notice No. 90,330,240) issued January 26, 1971. The liability of the petitioner was premised on her being a responsible officer of Apartment G , Inc.

Petitioner was also assessed \$869.40 in unpaid sales taxes for the period ending May 31, 1970, by a Notice of Determination and Demand for Payment of Sales and Use Taxes Due issued May 5, 1972 (Notice No. 90,330,852). The liability of the petitioner was premised upon her being a responsible officer of Creations By Glorja, Inc.

2. At the formal hearing the petitioner admitted her liability. She also admitted that she was a responsible officer of both corporations, and that the amount of each assessment was accurate. It was the contention of the petitioner that the Sales Tax Bureau had a responsibility to attempt to collect the tax that petitioner owed sooner than it did, i.e. one and one-half years after the tax was due.

CONCLUSIONS OF LAW

A. That section 1147(b) of the Tax Law provides:

"...except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return..."

The notices of determination and demand were issued against the petitioner within three years of the dates of the filing of the respective returns by the corporations of which she was a responsible officer and, therefore, the assessments were timely made.

B. That the petition of Glorya Mondeschein is denied and the notices of determination and demand for payment of sales and use taxes due issued January 26, 1971 and May 5, 1972 are sustained.

DATED: Albany, New York  
February 14, 1978

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER