

Supreme Court of the State of New York
Appellate Division: Second Judicial Department

D36159
N/kmb

_____AD3d_____

Argued - September 14, 2012

DANIEL D. ANGIOLILLO, J.P.
THOMAS A. DICKERSON
ARIEL E. BELEN
ROBERT J. MILLER, JJ.

2011-05483

DECISION & ORDER

In the Matter of Laura DeGregorio, doing business as
DGL & Grace, appellant, v New York State Department
of Labor Unemployment Insurance Division, respondent.

(Index No. 5675/11)

Laura DeGregorio, New Windsor, N.Y., appellant pro se.

Eric T. Schneiderman, Attorney General, New York, N.Y. (Terri Gerstein, Steven Koton, and Mary Hughes of counsel), for respondent.

In a proceeding, inter alia, in effect, to review a determination of the Commissioner of the New York State Department of Labor, assessing the petitioner for certain unpaid unemployment insurance contributions, the petitioner appeals from a judgment of the Supreme Court, Westchester County (Loehr, J.), dated March 22, 2011, which, in effect, denied the petition and dismissed the proceeding.

ORDERED that the judgment is affirmed, with costs.

Contrary to the petitioner's argument, her discharge in bankruptcy did not affect her liability for underpaid or unpaid unemployment insurance contributions (*see* 11 USC §§ 507[a][8][D], [E]; 523[a][1][A]; *Matter of Pierce*, 935 F2d 709, 711 [5th Cir]; *In re The Albert Lindley Lee Mem. Hosp.*, 428 BR 283 [ND NY]; *In re McAdam*, 402 BR 473, 478-482 [D NH]; *In re Cottage Grove Hosp.*, 265 BR 241, 244-247 [D Or]; *In re Mueller*, 243 BR 346, 349 [WD Wis]; *Matter of Ward*, 119 Misc 2d 930, 930; *Matter of Parisi*, 8 Misc 2d 260, 260-261; 4 Collier on Bankruptcy ¶ 507.11[5], [6], [8][b] and n 96 [16th ed 2012]; Andrew M. Campbell, Annotation,

October 10, 2012

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MATTER OF DeGREGORIO, doing business as DGL & GRACE v NEW YORK
STATE DEPARTMENT OF LABOR UNEMPLOYMENT INSURANCE DIVISION

Exception from Discharge of Taxes under § 523[a][1] of Bankruptcy Code [11 USC § 523(a)(1)], 145 ALR Fed 1, § 16[d].

The petitioner's remaining contentions are either not properly before this Court or without merit.

ANGIOLILLO, J.P., DICKERSON, BELEN and MILLER, JJ., concur.

ENTER:


Aprilanne Agostino
Clerk of the Court