

STATE OF NEW YORK
STATE TAX COMMISSION

Reiss, Linda Exec.

Per me Act 22

In the Matter of the Petition

of

Linda Reiss, Executrix of the
Estate of Lawrence Reiss

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1962.

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Linda Wilson, 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 8th day of December, 1971, she served the within

Notice of Decision (or Determination) by (certified) mail upon Linda Reiss
Executrix of the Estate of

Lawrence Reiss (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Linda Reiss, Executrix of the

Estate of Lawrence Reiss

c/o Charles Trynin

230 Park Avenue

New York, New York

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 Post Office Department within the State of New York.

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

8th day of December, 1971.

Rae Zimmerman

Linda Wilson

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
ESTATE OF LAWRENCE REISS,	:	DECISION
LINDA REISS, EXECUTRIX	:	ON
	:	DEFAULT
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for the	:	
Year 1962.	:	

Linda Reiss, as executrix of the Estate of Lawrence Reiss, filed a petition for the redetermination of a deficiency in personal income tax imposed under Article 22 of the Tax Law for the year 1962. A hearing was duly scheduled before Nigel G. Wright, Hearing Officer, for 3:00 P.M. on May 11, 1971, at the offices of the State Tax Commission, Room 781, 80 Centre Street, New York, New York. Edward H. Best, Esq., (Francis X. Boylan, Esq., of Counsel) appeared for the Income Tax Bureau. The petitioner did not appear nor did anyone on its behalf. The file of the Income Tax Bureau with respect to said petition has been duly examined and considered.

FINDINGS OF FACT

1. The Estate of Lawrence Reiss filed a 1962 fiduciary income tax return which reported the Federal taxable income of the estate and reduced that amount by the sum of \$8,590.67 as a New York adjustment. The deficiency is based upon the denial of the New York adjustment. The deficiency notice gave a credit against the recomputed tax for the amount of income taxes paid to the State of California. The

deficiency is in the amount of \$165.81 plus a 25% penalty under section 685(a) of the Tax Law in the amount of \$41.45 plus interest. (A deficiency for 1961 asserted on the same notice has not been contested).

2. Lawrence Reiss was a resident of California prior to 1958. In 1956, he allegedly had earned a finder's fee for introducing two parties to a proposed business deal with the fee to be measured by future profits from a business venture in California. There is evidence indicating that the business deal was not consummated until late 1958 or 1959. In 1958, Mr. Reiss became a resident of New York and was domiciled in New York when he died in 1960. In 1962, his estate received the sum of \$8,590.67 as its share of the proceeds of a court action for the finder's fee. The estate reported this as income to California and paid a tax thereon of \$153.63 to California.

3. No evidence is available to indicate that the sums here in question accrued (within the meaning of section 654(c)(2) of the Tax Law) to the decedent on or before the date he became a resident of New York.

4. Notice of the hearing was given to petitioner by mail sent to its attorney as directed on the petition.

CONCLUSIONS OF LAW

The deficiency notice is correct. The petitioner is in default in this proceeding.

DECISION

The petition is denied and the deficiency is affirmed together with such interest, if any, as may be due under section 684 of the Tax Law.

DATED: Albany, New York
December 8, 1971.

STATE TAX COMMISSION

Norman Gallman

COMMISSIONER

Bruce Hawley

COMMISSIONER

Milton Koenig

COMMISSIONER

MAIL



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A

STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York

December 8, 1971

*Not better
addressed
to Mr. Rook
12/10/71*

Linda Reiss, Executrix of the
Estate of Lawrence Reiss
c/o Charles Trynin
230 Park Avenue
New York, New York

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

Please take further notice that pursuant to section(s)
690 of the Tax Law any proceeding
in court to review an adverse decision must be commenced
within 4 months after the date of this notice.

Any inquiries concerning the computation of tax due or
refund allowed in accordance with this decision or
concerning any other matter relating hereto may be
addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright

Nigel G. Wright
Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

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