

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

IRVING REIFF

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

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) 1964 and 1965 :

State of New York  
County of Albany

Janet Mack , 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 30th day of October , 19 74, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Irving Reiff

(~~representative of~~) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. Irving Reiff  
1199 East 53rd Street  
Brooklyn, New York 11234

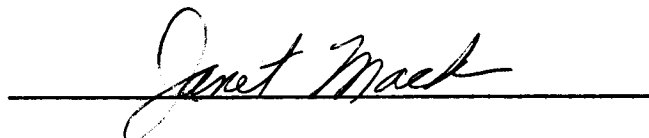
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

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

30th day of October , 1974







STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

BUILDING 9, ROOM 214-A  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655  
MR. LEISNER 457-2657  
MR. COBURN 457-2896

**DATED:** Albany, New York  
**October 30, 1974**

**Mr. Irving Reiff**  
**1199 East 53rd Street**  
**Brooklyn, New York 11234**

**Dear Mr. Reiff:**

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

Please take further notice that pursuant to  
Section **(x) 690** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **4 months**  
from 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 relative  
hereto may be addressed to the undersigned.  
These will be referred to the proper party for  
reply.

Very truly yours,

  
**Paul B. Coburn**  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
IRVING REIFF	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Years 1964 and 1965.	:	
	:	

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Petitioner, Irving Reiff, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1964 and 1965. (File No. 66987877.) A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on October 19, 1973, at 10:30 A.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Saul Heckelmen, Esq., (James A. Scott, Esq., of counsel).

ISSUES

- I. Did petitioner, Irving Reiff's gambling losses exceed his gambling winnings during the years 1964 and 1965?
- II. Did petitioner, Irving Reiff, file New York State personal income tax returns for the years 1964 and 1965?

FINDINGS OF FACT

1. Petitioner, Irving Reiff, did not file New York State personal income tax returns for the years 1964 and 1965.
2. On August 26, 1968, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Irving Reiff,

imposing personal income in the sum of \$3,114.62 for the year 1964 and \$4,359.67 for the year 1965 upon his racetrack winnings for said years. It also imposed a penalty in the sum of \$1,868.57 for failure to file New York State personal income tax returns for said years. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$10,589.53.

3. Petitioner, Irving Reiff, was a frequent visitor of Roosevelt Raceway and Yonkers Raceway during the years 1964 and 1965. He attended said racetracks, which featured nightly harness racing, on at least 44 nights during the year 1964 and 34 nights during the year 1965.

4. Petitioner, Irving Reiff, won \$39,246.20 on twin double wagers at Roosevelt Raceway and Yonkers Raceway during the year 1964. He won \$51,696.70 on twin double wagers at said racetracks during the year 1965. The racetrack operators filed forms IT-2102.1 reporting these wins to the Income Tax Bureau. He did not submit evidence of any other winning wagers other than the aforesaid twin doubles. It is inconceivable that these were the only winning wagers that he made during said years. He failed to submit any documentary or other satisfactory evidence as to the amount of additional winning wagers.

5. Petitioner, Irving Reiff's only record of alleged losses was a box of parimutual tickets totaling \$18,957.00 for the year 1964 and \$12,898.00 for the year 1965. These tickets reflected the dates of the wagers, the amount of the wagers and the numbers of the horses wagered on. There was nothing on the tickets to

indicate who purchased them. He did not maintain any other records of wins and losses resulting from other forms of gambling that he engaged in.

CONCLUSIONS OF LAW

A. That petitioner, Irving Reiff, failed to substantiate his contention that his gambling losses exceeded the amount of his twin double winning wagers during the years 1964 and 1965, since he did not submit documentary or other satisfactory evidence sufficient to support his claim.

B. That petitioner, Irving Reiff, failed to file New York State personal income tax returns for the years 1964 and 1965 and therefore he was subject to the penalty for failure to file said returns imposed by section 685(a) of the Tax Law.

C. That the petition of Irving Reiff is denied and the Notice of Deficiency issued August 26, 1968 is sustained.

DATED: Albany, New York  
October 30, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER