

POOR
QUALITY
THE FOLLOWING
DOCUMENT (S)
ARE
FADED & BLURRED

PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF LEO REMEN and MINA REMEN

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

For a Redetermination of a Deficiency or
a Refund of **Personal Income & Unincorporated Business**
Taxes under Article(s) 22 & 23 of the
Tax Law for the Year(~~x~~) 1962

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 13th day of January , 1975, she served the within
Notice of Decision (~~or Determination~~) by (certified) mail upon Morris A. Kaplan,
Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Morris A. Kaplan, Esq.
250 Broadway
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

13th day of January , 1975.

Katherine D. Manly

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ESTATE OF LEO REMEN and MINA REMEN

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) 1962 :

State of New York
County of Albany

Martha Funaro, 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 31st day of December, 1974, she served the within
Notice of Decision ~~for Determination~~ by (certified) mail upon Morris A. Kaplan, Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Morris A. Kaplan, Esq.
240 Broadway
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

31st day of December, 1974

Janet Mack

Martha Funaro

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

*Red Diner Report
Washington, N.Y. 11743*

*240 Broadway
Marketplace Bldg
New York, N.Y. 10001*

Morris A. Kaplan, Esq.
545 Fifth Avenue
New York, New York 10017

*FRB
no 8 46 dv
New York, N.Y. 10017*

NOT DELIVERABLE AS ADDRESSED
UNABLE TO FORWARD
NEW YORK, N.Y. 10017
RETURNED TO SENDER
NEW YORK, N.Y. 10017

CERTIFIED
No. 202042
MAIL

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF LEO REMEN and MINA REMEN

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

For a Redetermination of a Deficiency or
a Refund of Personal Income & Unincorporated
Taxes under Article(s) 22 & 23 of the Business
Tax Law for the Year(§) 1962

State of New York
County of Albany

Martha Funaro , 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 23rd day of December , 19 74, she served the within
Notice of Decision (~~or Determination~~) by (certified) mail upon Mina Remen

(~~representative of~~) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mrs. Mina Remen
104-60 Queens Blvd.
Forest Hills, 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~~
~~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

23rd day of December , 1974.

Janet Mack

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF LEO REMEN and MINA REMEN

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

For a Redetermination of a Deficiency or
a Refund of Personal Income & Unincorporated
Taxes under Article(s) 22 & 23 of the Business
Tax Law for the Year(s) 1962

State of New York
County of Albany

Martha Funaro , 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 23rd day of December , 1974 , she served the within
Notice of Decision ~~(or Determination)~~ by (certified) mail upon Sidney Meltzer, C.P.A.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Sidney Meltzer, C.P.A.

1501 Broadway
New York, New York 10036

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

23rd day of December , 1974.

Janet Mack

Martha Funaro



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
December 23, 1974

Mrs. Mina Roman
104-60 Queens Blvd.
Forest Hills, New York

Dear Mrs. Roman:

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

Please take further notice that pursuant to
Section(s) **690 & 722** 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,

Nigel G. Wright

Enc.

HEARING OFFICER

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
ESTATE OF LEO REMEN and MINA REMEN : DECISION
for a Redetermination of a Deficiency :
or for Refund of Personal Income and :
Unincorporated Business Taxes under :
Articles 22 and 23 of the Tax Law for :
the Year 1962. :

A petition was filed on behalf of the Estate of Leo Remen and Mina Remen for a redetermination of deficiencies each issued under date of November 25, 1968, in the amount of \$1,700.03 plus interest of \$572.30 and a penalty under section 685(b) of the Tax Law of \$85.00 for a total of \$2,357.33 and for unincorporated business tax in the amount of \$666.16 plus interest of \$224.26 and a penalty under section 685(b) of the Tax Law of \$33.30 for a total of \$923.72 under Articles 22 and 23 of the Tax Law for the year 1962. A hearing was held on May 17, 1972, at the offices of the State Tax Commission, 80 Centre Street, New York City, before Nigel G. Wright, Hearing Officer. The petitioners were represented by Morris A. Kaplan, Esq. The Income Tax Bureau was represented by Saul Heckelman, Esq., appearing by Francis X. Boylan, Esq.

The record of said hearing has been duly examined and considered.

ISSUE

The issue in this case is whether certain cash found in a safe deposit box was shown to be income to the petitioners so as to justify a deficiency notice issued more than three years after the return was filed.

FINDINGS OF FACT

1. Mr. and Mrs. Remen filed a timely resident New York return for 1962. This reported business income of \$8,587.02, income from an estate of \$1,718.39 (the income of the business after Mr. Remen's death), other income from the estate of \$1,275.02, rental income of \$551.50 and partnership income of \$6,207.89 for a total income of \$18,339.82. The return did not show the name of the partnership.

2. Leo Remen, who died on September 16, 1962, had operated a jewelry importing business at 45 W. 47th Street, New York City. His estate ran the business after his death. Timely returns for unincorporated business tax from this business were filed for the year 1962. One return for the period ending September 15, 1963, showed gross receipts of \$96,063.57, gross profit of \$25,846.69, net profit of \$8,587.02, net income from business of \$6,869.62. The return for the period September 16, 1963, to December 31, 1963, showed gross receipts of \$17,745.96, gross profit of \$6,298.24, net profit of \$1,718.39, net income of \$1,374.71 and taxable income \$708.00.

3. The deficiencies in personal income tax and unincorporated business tax both are based on unsubstantiated expenses of \$1,520.00, certain technical adjustments and additional income of \$14,500.00 representing cash found in a safe deposit box and \$1,000.00 representing an unexplained deposit.

4. Some three years after the death of Mr. Remen, a safe deposit box in the name of Mr. Remen on which Mrs. Remen was a deputy, was opened. In the box was found 45 \$100 bills and 10 \$1,000 bills for a total of \$14,500.00.

5. There is no evidence in this record of any \$1,000.00 deposits made in 1962.

6. The sum of \$8,000.00 in the safe deposit box was accounted for by Mrs. Remen as having been placed there by her after she had found it in the business firm's safe shortly after her husband died. This was or could have been from the drawings of Mr. Remen from the business.

7. Mr. and Mrs. Remen were receiving reparations from the German government arising from their incarceration in a concentration camp in World War II. Their reparations had totaled at least \$12,000.00.

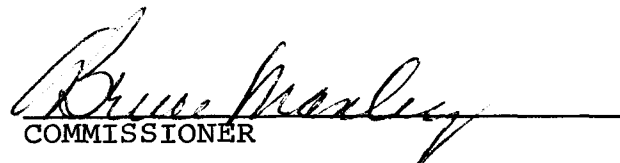
CONCLUSIONS OF LAW

The burden of proof to show the timeliness of the deficiency notice is on the State. (Nasdero U.S. Tax Court memo dec. 1968-60) The deficiency notices here were issued after the normal three-year period ran. The six-year period provided in section 683(d) of the Tax Law is not applicable since it has not been shown that any part of the deficiency was caused by omissions from gross income.

DATED: Albany, New York
December 23, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER

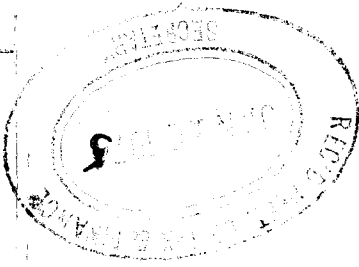

COMMISSIONER

AD 32 (6-79) 250M

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

CITY OF ALBANY
350TH ANNIVERSARY
1614-1964



Unknown
NEW YORK, NEW YORK

Morris A. Kaplan, Esq.

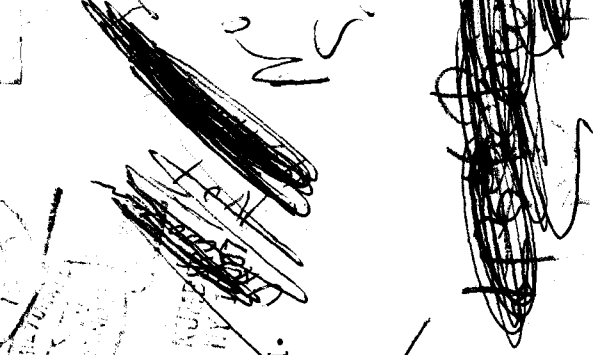
240 Broadway

New York, New York

CERTIFIED

No. 202067

MAIL





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

Remailed December 31, 1974

Dated: Albany, New York

December 23, 1974 Remailed: January 13, 1975

Mrs. Mina Pamen
104-60 Queens Blvd.
Forest Hills, New York

Dear Mrs. Pamen:

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

Please take further notice that pursuant to
Section(s) **690 & 722** 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,

Nigel G. Wright
Nigel G. Wright

HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

AD-1.12 (8/73)

AD 32 (6-73) 250M

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227



REMOVED
NO ADDRESS
New York, New York



ALWAYS USE
ZIP CODE

Moved

*Moved
A*

Morris A. Kaplan, Esq.
250 Broadway
New York, New York

CERTIFIED

No. 202069

MAIL

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
ESTATE OF LEO REMEN and MINA REMEN	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income and	:	
Unincorporated Business Taxes under	:	
Articles 22 and 23 of the Tax Law for	:	
the Year 1962.	:	

A petition was filed on behalf of the Estate of Leo Remen and Mina Remen for a redetermination of deficiencies each issued under date of November 25, 1968, in the amount of \$1,700.03 plus interest of \$572.30 and a penalty under section 685(b) of the Tax Law of \$85.00 for a total of \$2,357.33 and for unincorporated business tax in the amount of \$666.16 plus interest of \$224.26 and a penalty under section 685(b) of the Tax Law of \$33.30 for a total of \$923.72 under Articles 22 and 23 of the Tax Law for the year 1962. A hearing was held on May 17, 1972, at the offices of the State Tax Commission, 80 Centre Street, New York City, before Nigel G. Wright, Hearing Officer. The petitioners were represented by Morris A. Kaplan, Esq. The Income Tax Bureau was represented by Saul Heckelman, Esq., appearing by Francis X. Boylan, Esq.

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5. There is no evidence in this record of any \$1,000.00 deposits made in 1962.

6. The sum of \$8,000.00 in the safe deposit box was accounted for by Mrs. Remen as having been placed there by her after she had found it in the business firm's safe shortly after her husband died. This was or could have been from the drawings of Mr. Remen from the business.

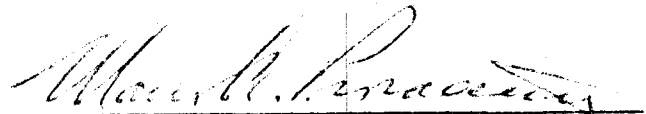
7. Mr. and Mrs. Remen were receiving reparations from the German government arising from their incarceration in a concentration camp in World War II. Their reparations had totaled at least \$12,000.00.


CONCLUSIONS OF LAW

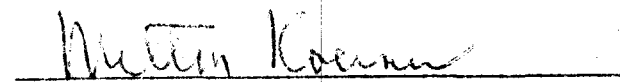
The burden of proof to show the timeliness of the deficiency notice is on the State. (Nasdero U.S. Tax Court memo dec. 1968-60) The deficiency notices here were issued after the normal three-year period ran. The six-year period provided in section 683(d) of the Tax Law is not applicable since it has not been shown that any part of the deficiency was caused by omissions from gross income.

DATED: Albany, New York
December 23, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER