

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

NICHOLAS & ROSE MULTARI

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article(s) 22 of the :
Tax Law for the Year(s) ~~or Period(s)~~ :
1967 and 1968.

AFFIDAVIT OF MAILING

State of New York
County of Albany

Catherine Steele, 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 27th day of September, 1976, she served the within
Notice of Decision by (certified) mail upon Nicholas Multari

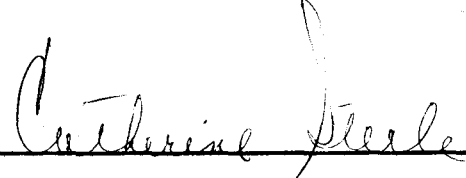
(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. Nicholas Multari
83 Onondaga Avenue
Yonkers, New York

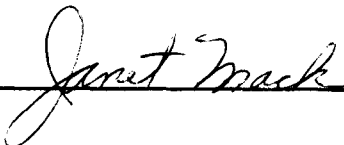
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

27th day of September, 1976





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

NICHOLAS & ROSE MULTARI

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article(*) 22 of the :
Tax Law for the Year(s) ~~or Period(s)~~ :
1967 and 1968.

AFFIDAVIT OF MAILING

State of New York
County of Albany

Catherine Steele, 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 27th day of September, 19 76 she served the within Notice of Decision by (certified) mail upon Rose Multari ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mrs. Rose Multari
3340-14 Bailey Avenue
Bronx, New York 10463 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

27th day of September, 1976.

Catherine Steele

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

September 27, 1976

TELEPHONE: (518) **457-3850**

Mr. Nicholas Multari
83 Onondaga Avenue
Yonkers, New York

Dear Mr. Multari:

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

Please take further notice that pursuant to
Section ~~487~~ **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.

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. They
will be referred to the proper party for reply.

Very truly yours,

Frank J. Puccia
Supervisor of Small
Claims Hearings

Enc.

~~XX~~

Taxing Bureau's Representative:



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

September 27, 1976

TELEPHONE: (518) **457-3850**

✓
Mrs. Rose Multari
3340-14 Bailey Avenue
Bronx, New York 10463

Dear Mrs. Multari:

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

Please take further notice that pursuant to
Section ~~601~~ **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.

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. They
will be referred to the proper party for reply.

Very truly yours,

Frank J. Puccia
Supervisor of Small
Claims Hearings

Enc.

~~XX~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
NICHOLAS & ROSE MULTARI	:	DECISION
for Redetermination of a Deficiency or for	:	
Refund of Personal Income Tax under Article	:	
22 of the Tax Law for the Years 1967 and	:	
1968.	:	

Petitioners, Nicholas and Rose Multari, husband residing at 83 Onondaga Avenue, Yonkers, New York, and his wife residing at 3340-14 Bailey Avenue, Bronx, New York 10463, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1967 and 1968. (File No. 8-1145706). A small claims hearing was held before Harry Huebsch, Hearing Officer, on June 9, 1976, at 9:15 A.M., at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioners appeared pro se. The Income Tax Bureau appeared by Peter J. Crotty, Esq., (Louis Senft, Esq., of counsel).

ISSUES

Did the petitioners omit income from their 1967 and 1968 New York State resident income tax returns?

If the petitioners did omit income, were such omissions made with the intent to defraud?

FINDINGS OF FACT

1. Petitioners, Nicholas and Rose Multari, timely filed joint New York State resident income tax returns on forms IT-200 for 1967 and 1968. They included wages and also interest income on the returns. Both husband and wife signed the returns.

2. As the result of a Special Investigations Bureau examination, additional unreported income in the amounts of \$4,895.00 for 1967 and \$7,964.00 for 1968 was determined from unexplained bank deposits. A Notice of Deficiency including the 50% 685(e) penalty was issued April 14, 1971 in the amount of \$372.76 for 1967 and \$568.53 for 1968.

3. Petitioners, Nicholas and Rose Multari, gave no substantiated evidence as to the origin of the amounts deposited.

4. Petitioners, Nicholas and Rose Multari, gave no evidence or explanation as to why the penalty should not be imposed.

CONCLUSIONS OF LAW

A) That petitioners, Nicholas and Rose Multari, have not met the burden of proof as required by section 689(e) of the Tax Law in showing that the deposits were not unreported income.

B) That the Income Tax Bureau has shown that the petitioners were guilty of fraud with the intent to evade tax in accordance with the provision of section 689(e) of the Tax Law.

C) That the petition of Nicholas and Rose Multari, is denied and the Notice of Deficiency is sustained.

DATED: Albany, New York
September 27, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER