

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
LOUIS TROPIA, JOHN KRECHNER and  
ANTHONY LONGOBARDI

AFFIDAVIT OF MAILING

~~For a Re-determination of a Deficiency~~  
~~or Revision of a Determination of a Deficiency~~  
of Cigarette Tax Penalty  
~~under Article(s) 20 of the~~  
Tax Law. ~~For the year(s) Period(s)~~

State of New York  
County of Albany

Marsina Donnini, 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 15 day of July, 19 77, she served the within Notice of Decision by ~~(certified)~~ mail upon Louis Tropia ~~(representative of the)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Louis Tropia  
1744-78th Street  
Brooklyn, 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

15 day of July, 1977.

*Marsina Donnini*

*Janet Mack*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LOUIS TROPIA, JOHN KRECHNER and :  
ANTHONY LONGOBARDI :

AFFIDAVIT OF MAILING

~~Taxes under Article(s) 20 of the~~ :  
~~Tax Law for the year(s) 1976~~ :  
Revision of a ~~Deficiency~~ :  
Cigarette Tax Penalty :  
Taxes under Article(s) 20 of the :  
Tax Law for the year(s) 1976 :

State of New York  
County of Albany

Marsina Donnini, 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 15 day of July, 1977, she served the within Notice of Decision by ~~(certified)~~ mail upon John Krechner ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. John Krechner  
80 Slater Boulevard  
Staten Island, 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

15 day of July, 1977.

Marsina Donnini

Janet Macf

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
LOUIS TROPIA, JOHN KRECHNER and  
ANTHONY LONGOBARDI

AFFIDAVIT OF MAILING

~~For the purpose of a~~  
~~Revision of a~~  
~~of Cigarette Tax Penalty~~  
~~Taxes under Article(s)~~ 20 ~~of the~~  
~~Tax Law for the year(s)~~ ~~Period(s)~~

State of New York  
County of Albany

Marsina Donnini, 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 15 day of July, 19 77, she served the within Notice of Decision by ~~(representative of the)~~ mail upon Anthony Longobardi ~~(representative of the)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Anthony Longobardi  
8866 Bay 16 Street  
Brooklyn, 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)~~ ~~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

15 day of July, 1977.

Marsina Donnini

Janet Mack



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

July 15, 1977

**Mr. Louis Tropia**  
**1744-78th Street**  
**Brooklyn, New York**

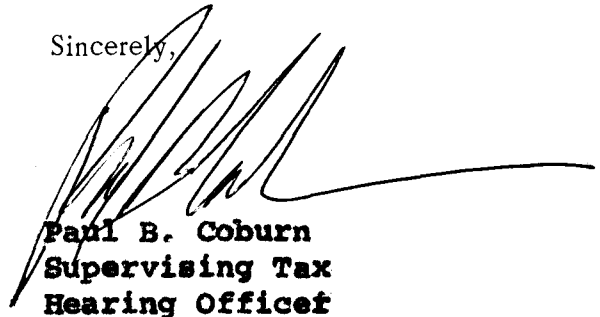
**Dear Mr. Tropia:**

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **478** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,



**Paul B. Coburn**  
**Supervising Tax**  
**Hearing Officer**

cc: ~~Revisions Representative~~

Taxing Bureau's Representative



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

**July 15, 1977**

**Mr. John Krechner  
80 Slater Boulevard  
Staten Island, New York**

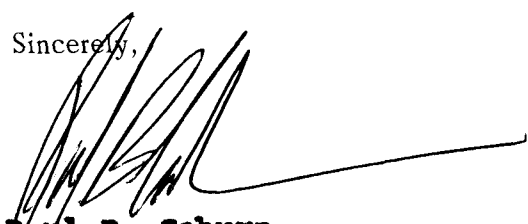
**Dear Mr. Krechner:**

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **478** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,



**Paul B. Coburn  
Supervising Tax  
Hearing Officer**

cc: ~~Petitioner's Representative~~

Taxing Bureau's Representative



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

July 15, 1977

**Mr. Anthony Longobardi**  
**8866 Bay 16 Street**  
**Brooklyn, New York**

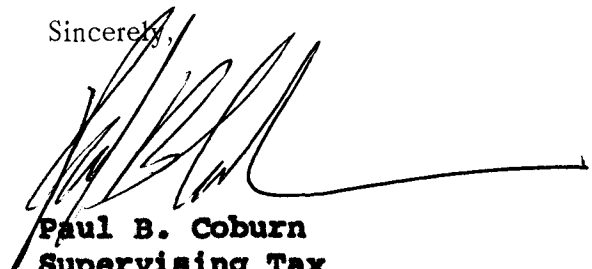
**Dear Mr. Longobardi:**

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **478** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,



**Paul B. Coburn**  
**Supervising Tax**  
**Hearing Officer**

cc: ~~Petitioner's Representative~~  
~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative

## STATE TAX COMMISSION

In the Matter of the Application :  
of :  
LOUIS TROPIA, JOHN KRECHNER and : DECISION  
ANTHONY LONGOBARDI :  
for Revision of a Cigarette Tax Penalty :  
under Article 20 of the Tax Law. :

Applicants, Louis Tropia, 1744-78th Street, Brooklyn, New York, John Krechner, 80 Slater Boulevard, Staten Island, New York, and Anthony Longobardi, 8866 Bay 16 Street, Brooklyn, New York, applied for a hearing to review a Notice of Determination of Tax Due under Article 20 of the Tax Law. (File Nos. 0-0014261, 0-0014252 and 0-0014253, respectively). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on June 15, 1976 at 1:15 P.M. Applicant Louis Tropia did not appear at the hearing. Applicants John Krechner and Anthony Longobardi appeared pro se. The Miscellaneous Tax Bureau appeared by Peter Crotty, Esq. (Arthur R. Rosen, Esq., of counsel).

I. Whether the applicants, Louis Tropia, John Krechner and Anthony Longobardi, were in possession or control of 3,008 cartons of cigarettes in unstamped or unlawfully stamped packages.

II. Whether the penalty of \$3.00 per carton imposed against said applicants on 2,998 cartons of such cigarettes should be reduced.

FINDINGS OF FACT

1. On May 10, 1973, at approximately 11:00 A.M., New York State investigators who had been maintaining surveillance on the premises known as 1280 62nd Street, Brooklyn, New York, observed applicants Louis Tropia, John Krechner and Anthony Longobardi gathered near the opened garage door of said premises.

2. At approximately 11:45 A.M., John Krechner walked to a blue van which was parked approximately 200 feet to the west of the garage. He entered the van and proceeded to drive the vehicle toward the garage, and then back it into the driveway. The van was too high to back into the garage. The three applicants then commenced to unload cases wrapped in brown paper from the van into the garage.

3. After the applicants had been observed unloading the van continuously for about ten minutes, the State investigators, accompanied by a New York City police officer, executed a search warrant for the subject premises. The warrant had been issued by the Criminal Court of the City of New York, County of Kings, on May 3, 1973. The investigators found and seized 3,008 cartons of untaxed cigarettes. John Krechner and Anthony Longobardi were



placed under arrest. Louis Tropia escaped after he had volunteered to leash and put into the basement of the premises, a large German shepard dog which had entered the garage from the basement. Mr. Tropia, however, was subsequently arrested. In addition to the cigarettes, the investigators also seized the sum of \$1,414.00 in cash, found on the person of John Krechner.

4. Each of the applicants pleaded guilty to the misdemeanor of wrongful possession or control of less than 100 cartons of unstamped or unlawfully stamped cigarettes. Louis Tropia was fined \$700.00, and John Krechner and Anthony Longobardi were each fined \$250.00.

5. On September 22, 1975, the Miscellaneous Tax Bureau issued a Notice of Determination of Tax Due, (No. 2964) under section 481.1(b) of the Tax Law against Louis Tropia and/or John Krechner and/or Anthony Longobardi in the amount of \$8,994.00, based on a penalty of \$3.00 per carton of 200 cigarettes. Said penalty was imposed on 2,998 cartons of the unstamped cigarettes seized on May 10, 1973.

6. The applicants applied for a hearing to review the aforesaid Notice of Determination. Notice of the formal hearing was served on each of the applicants on May 13, 1976.

CONCLUSIONS OF LAW

A. That 3,008 cartons of unstamped or unlawfully stamped cigarettes were in the possession or under the control of applicants, Louis Tropia, John Krechner and Anthony Longobardi, on May 10, 1973.

B. That under section 481.1(b) of the Tax Law, the State Tax Commission may impose a penalty of not more than \$100.00 for each 200 cigarettes in unstamped or unlawfully stamped packages in excess of 2,000 such cigarettes in the possession or under the control of any person. Thus, the penalty imposed against the applicants could have been as much as \$100.00 per carton or a total of \$299,800.00.

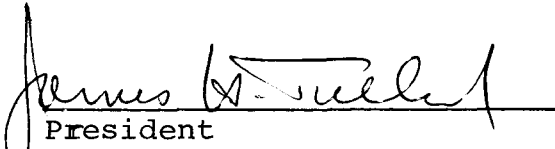
C. That although the State Tax Commission, in its discretion, may remit all or part of the penalty imposed under section 481.1(b) of the Tax Law, the record in this case does not justify a reduction in the penalty to less than \$8,994.00, which is the amount determined by the Miscellaneous Tax Bureau to be due.

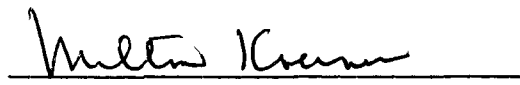
D. That since applicant, Louis Tropia, did not appear either in person or by representative at the formal hearing held on June 15, 1976, his default has been duly noted.

E. That the applications of Louis Tropa, John Krechner and Anthony Longobardi are denied and the Notice of Determination of Tax Due dated September 22, 1975 is sustained.

DATED: Albany, New York  
April 26, 1977

STATE TAX COMMISSION

  
President

  
Commissioner

  
Commissioner

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
LOUIS TROPPIA, JOHN KRECHNER and  
ANTHONY LONGOBARDI

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or  
a Revision of a Determination or a Refund  
of Cigarette  
Taxes under Article ~~(a)~~ 20 of the  
Tax Law ~~for the year(s) or Period(s)~~

State of New York  
County of Albany

Marsina Donnini, 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 18 day of August, 1977, she served the within Notice of Decision by ~~(certified)~~ mail upon Louis Tropia ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Louis Tropia  
1923-70 Street  
Brooklyn, New York 11204 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

18 day of August, 1977.

Marsina Donnini

Not Me

**FORMAL HEARING**  
**STATE OF NEW YORK**

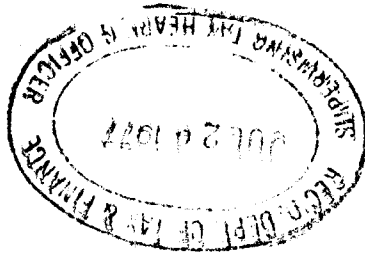
Department of Taxation and Finance

**TAX APPEALS BUREAU**

STATE CAMPUS

ALBANY, N. Y. 12227

Mr. Louis Tropa  
1744-78th Street  
Brooklyn, New York





STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT J. GURNEY and  
GLORIA E. GURNEY

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or  
a Revision of a Determination or a Refund  
of Personal Income  
Taxes under Article ~~(xx)~~ 22 of the  
Tax Law for the Year(s) ~~xxxxxxx~~  
1963, 1964 and 1965

State of New York  
County of Albany

Marsina Donnini, 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 18 day of August, 1977, she served the within Notice of Decision by (certified) mail upon Robert J. Gurney and Gloria E. Gurney (~~Representative of~~) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Robert J. Gurney  
2501 South Ocean Drive  
Penthouse #25  
Hollywood, Florida 33020  
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

18 day of August, 19 77

Marsina Donnini

Janet Mack

FORMAL HEARING

TA-26 (4-76) 25M

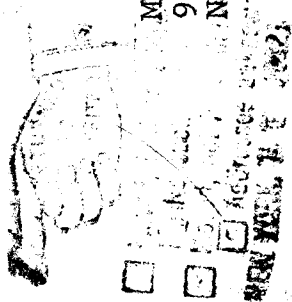
STATE OF NEW YORK

Department of Taxation and Finance  
TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

Mr. and Mrs. Robert J. Gurney  
988 5th Ave.  
New York, NY





LENOX HILL  
STATION



239-10-19/2