

STATE OF NEW YORK
STATE TAX COMMISSION

Russo, Anthony
Motor Fuel Tax
(1971)

In the Matter of the Petition

of

ANTHONY RUSSO

For a Redetermination of a Deficiency or
a Refund of Motor Fuel Tax
Taxes under Article(s) 12-A of the
Tax Law for the ~~(Year(s))~~ period January 1, 1960 to
June 30, 1962.

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

State of New York
County of Albany

Rae Zimmerman , 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 August , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Anthony
Russo (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Anthony Russo
67 East Avenue
Meadowmere Park, L.I., N.Y.

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 August , 1971.

Linda Wilson

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of :

ANTHONY RUSSO :

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

For a Redetermination of a Deficiency or
a Refund of Motor Fuel Tax :
Taxes under Article(s) 12-A of the
Tax Law for the ~~(Years)~~ period January 1, 1960 to
June 30, 1962.

State of New York
County of Albany

Rae Zimmerman , 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 August , 1971 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Ira P. Block, Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Ira P. Block, Esq.
3400 Brush Hollow Road
Westbury, L.I., 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 August , 1971.

Linda Wilson

Rae Zimmerman

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
ANTHONY RUSSO	:	DETERMINATION
for Revision of Refund of Motor Fuel	:	
Tax under Article 12-A of the Tax	:	
Law for the period of January 1, 1960	:	
to June 30, 1962.	:	

Taxpayer filed an application for revision or refund of Motor Fuel Tax under Article 12-A of the Tax Law for the period of January 1, 1960 to June 30, 1962. A formal hearing was held on May 5, 1965 and continued on November 18, 1965 at the office of the State Tax Commission in the city of New York. Taxpayer was represented by Ira P. Bloch, Esq.

FINDINGS OF FACT

1. Taxpayer filed monthly New York State Returns of tax on Diesel Motor Fuel for the period January 1, 1960 to June 30, 1962.

2. On January 28, 1963 the Department of Taxation and Finance issued a ten day notice to file a corrected or sufficient return of tax due, No. 2185 totaling \$1,629.05.

The additional tax due was based on a field audit of taxpayers records by an examiner from the Diesel Fuel Tax Bureau.

3. Taxpayer owns and operates several diesel trucks involved in a demolition business. His yard, where the trucks are maintained, is located at 67 East Avenue, Meadowmere Park, Long Island, New York.

4. In addition, a 1952 Mack diesel truck, registered to a Rose Crivello, 67 East Avenue, Meadowmere Park, Long Island, was observed being fueled at taxpayers bulk tank. The bureau added an estimated mileage and tax for the additional vehicle.

5. Taxpayer at both hearings failed to produce records as required by Article 12-A of the Tax Law to disprove the results of the field audit.

DETERMINATION

A. The additional tax due based on the field audit is correct.

B. The application is denied and the assessment is sustained.

DATED: Albany, New York

August 13, 1971.

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

August 30, 1971

Sacks & Schnur, Esqs.
170 Broadway
New York, N.Y. 10038

Re: Anthony Russo
Decision dated: August 13, 1971
Article 12A
Period Jan. 1, 1960 to
June 30, 1962

Gentlemen:

This acknowledges your letter regarding the recent decision of the State Tax Commission.

Your letter has been referred to the Litigation Unit of our Bureau of Law for their attention and response to your inquiry.

Very truly yours,

Lawrence A. Newman
Hearing Officer

LAN/z

cc: Law Bureau

WORTH 4-4285
4-4286

August 20, 1971

ATTENTION: MR. LAWRENCE A. NEWMAN, HEARING OFFICER

Re: Anthony Russo
67 East Ave. Meadowmere Park, N.Y.
Assessment Notice #2185
Reg. D-2995

The above matter was settled with a Mr. M. Rosen of the Mineola District Office in September, 1969, for the sum of \$900, and a check was paid to the State of New York, Department of Taxation & Finance, issued by my client, covering said settlement.

Thanking you for any and all courtesies extended herein.

Very truly yours,

SACKS & SCHNUR

By :

ESS:LF

[Faint handwritten notes:]

Spent some time
in the afternoon
for dinner on the
Referto South