

STATE OF NEW YORK  
STATE TAX COMMISSION

*Deidicibus, Anna + Cosmo*  
*Reverend ...*  
1970

In the Matter of the Petition

of

Cosmo & Anna Deuidicibus

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 16 of the  
Tax Law for the (Year(s) 1955 & 1956

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

State of New York  
County of Albany

Claire A. Draves, 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 December, 1970, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Cosmo & Anna  
Deuidicibus (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Cosmo & Anna Deuidicibus  
~~25 Lacon Street~~ / *Land's Cr.*  
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 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 December, 1970.

*James S. Van Patten*

*Claire A. Draves*

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Application	:	
of	:	
COSMO AND ANNA DEUIDICIBUS	:	DETERMINATION
for Revision or for Refund of Personal	:	
Income Taxes under Article 16 of the	:	
Tax Law for the years 1955 and 1956	:	

---

Mr. Cosmo Deuidicibus had made an application for revision or for refund of personal income taxes under Article 16 of the Tax Law for the years 1955 and 1956. Said application was denied and a formal hearing was duly demanded pursuant to Section 374 of the Tax Law. A formal hearing was held before Solomon Sies, Hearing Officer, in the offices of the State Tax Commission in the City of New York on March 28, 1966. After an adjournment, the hearing was continued on September 19, 1966. The taxpayer appeared and testified.

FINDINGS OF FACT

1. The taxpayer did not file income tax returns with the State for the years 1955 and 1956. Taxpayer did file income tax returns with the federal government for those years.

2. On October 21, 1959, the Internal Revenue Service issued two notices of deficiency, one for the tax year 1955 totalling \$1336.37, and another totalling \$4486.29 for the tax year 1956. Both totals included the statutory penalties and interest rates.

The deficiencies were based on unreported income from the illegal manufacture and sale of liquor in the tax years 1955 and 1956.

3. The Income Tax Bureau issued two assessments to conform with the findings of the Federal Bureau of Internal Revenue adjustments.

Assessment #AB048685 totalling \$134.02, included a deficiency of income tax and the statutory penalty and interest rate for the tax year 1955. Assessment #AB04686 totalling \$982.82, included a deficiency of income tax and the statutory penalty and interest rate, for the tax year 1956.

4. During the tax years, taxpayer was a 50% owner in fee of premises located at 284 Flushing Avenue, Brooklyn, New York. Said premises became vacant in 1955 and were rented to a certain "Spinelli" for the purpose of using the premises exclusively for the manufacture of candy.

5. A raid was made by the U. S. Alcohol Tax Unit some time in 1956, and the taxpayer was charged with bootlegging or the operation of a "still". He was indicted and found guilty of a misdemeanor and sentenced to nine months at West Street House of Detention in New York City. The Internal Revenue Service subsequently reviewed taxpayer's income tax returns for the years 1955 and 1956 and made adjustments including in taxpayer's income, monies earned in the illegal operation of a still.

6. Taxpayer never filed any notice of federal changes for the tax years 1955 and 1956.

#### DETERMINATION

A. Taxpayer has failed to prove that the assessments issued for the tax years 1955 and 1956 are incorrect.

B. The two assessments issued by the Income Tax Bureau are sustained and the application is denied.

DATED: Albany, New York  
*December 29, 1970*

STATE TAX COMMISSION

*Norman Gelbran*  
\_\_\_\_\_  
PRESIDENT

*Bruce Manley*  
\_\_\_\_\_  
COMMISSIONER

*William Koerner*  
\_\_\_\_\_  
COMMISSIONER

STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12226

RETURNED TO SENDER  
BY BROOKLYN, N. Y.  
UNDELIVERABLE AS ADDRESSED  
DO NOT POST IN THE  
ENVELOPE OR RE-ADDRESS

Cosmo & Anna Deudicibus

1 Landis Court

~~25 Landis Street~~

Brooklyn, New York

7/1/229  
1/12, 4/16

NO SUCH STREET  
NUMBER

*Lawrence Newman*