

STATE OF NEW YORK
STATE TAX COMMISSION

Miller
P.I. - 1970

In the Matter of the Petition

of
MORDECAI MILLER

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

For a Redetermination of a Deficiency or
a Refund of Personal Income Taxes :
Taxes under Article(s) 16 of the
Tax Law for the (Year(s) 1947, 1948 :
1949, 1950, 1951 and 1952

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 November , 1970 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Mordecai Miller
(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Mordecai Miller
330-85th Street#18
Miami Beach, Florida 33141

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 November , 1970

Jack Wright

Claire A. Draves

December 24, 1970

Merdecai Miller
10261 East Bay Harbor Drive
Surfside, Florida 33154

Dear Mr. Miller:

Your December 8, 1970 letter to the attention of Lawrence A. Newman, Hearing Officer, has been referred to me for reply.

The Determination of the State Tax Commission, dated November 27, 1970 was mailed on November 30, 1970. Accordingly, pursuant to Section 375 of the Tax Law, an Article 78 proceeding to review the adverse decision must be commenced within 90 days after the mailing of the Determination. As there are no forms supplied by this Department, I suggest you obtain the services of an attorney admitted to practice in the State of New York.

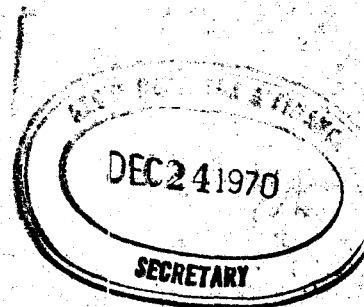
All exhibits must be retained with the file for possible court use. After the time limitation to review the Determination of the Tax Commission has expired or after the matter has been finally decided by the courts, your records will be returned to you.

Very truly yours,

EDWARD H. REEK
Counsel

JH:dv

cc: Edward Reek, Esq.
Lawrence A. Newman, Esq.
Louis Etlinger, Chief, Review Unit



STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of :
MORDECAI MILLER : DETERMINATION
for Revision or Refund of Personal :
Income Taxes under Article 16 of the :
Tax Law for the Years 1947, 1948, :
1949, 1950, 1951 and 1952 :

Taxpayer applied for revision or refund of personal income taxes under Article 16 of the Tax Law for the years 1947, 1948, 1949, 1950, 1951 and 1952. A formal hearing was held before Alfred Rubinstein, Hearing Officer, in the offices of the State Tax Commission in the City of New York on January 19, 1967. The taxpayer appeared pro se.

FINDINGS OF FACT

1. The issue in this case is whether taxes, penalties and interests imposed upon the taxpayer by the New York Income Tax Bureau, which are based upon additional income as determined by a Federal investigation, are valid.

2. Taxpayer was a former U. S. Internal Revenue Agent who had been dismissed from this position in 1951. An investigation conducted by the Special Agent's office, resulted in the filing of a Federal indictment in January 1956 charging the taxpayer with evasion of taxes for the years in question. The taxpayer entered a plea of guilty.

3. Net worth statements prepared by federal agents were based upon the taxpayer's bank account balances plus other known assets and liabilities. An unexplained increase in net worth resulted for the years in question in the amount of \$111,340.88, prior to adjustment for interest and dividends. Federal assessments were issued against the taxpayer for the years in question and prior to being sentenced the taxpayer paid the additional

federal tax liability in full.

4. Additional assessments were made by the New York Income Tax Bureau for each of the years in question based upon the investigation conducted by the federal authorities. The assessments, file numbers SIB 6355 thru SIB 6360 dated July 29, 1957 resulted in a total additional tax of \$5,589.34 plus penalties of \$4,192.02 and interest. On September 5, 1956 the taxpayer paid \$6,000 on account.

DETERMINATION

A. The foregoing findings of fact are adequate to sustain a conclusion at law that the taxpayer had fraudulently omitted New York State taxable net income as measured by the unexplained increase in net worth of the taxpayer, as determined by federal authorities.

B. The application is therefore denied and the assessments are sustained.

DATED: ALBANY, NEW YORK
November 27, 1970

STATE TAX COMMISSION

Norman Gallivan

COMMISSIONER

COMMISSIONER

Milton Korne

COMMISSIONER