Billeck
Henry G.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HENRY G. BILLECK

For a Redetermination of a Deficiency or a Refund of Personal Income Taxes under Article(s) 22 of the Tax Law for the (Year(s) 1964

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

State of New York
County of Albany

Linda Wilson, 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 20th day of January, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon HENRY G. BILLECK (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Henry G. Billeck
~~780 Elton Avenue~~ 147-49 72nd Dr.
~~Bronx, New York~~ Flushing 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

20th day of January, 1971.

Linda Wilson

Martha Fusaro

STATE OF NEW YORK
STATE TAX COMMISSION

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Income Tax Preparation co.
146 East 46
New York, 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

20th day of January, 1971.

Martha Fuxers

Linda Wilson

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
HENRY G. BILLECK	:	DECISION
for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article 22 of the Tax Law for the year 1964.	:	

Petitioner, Henry G. Billeck, has filed a petition for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article 22 of the Tax Law for the year 1964 (File #14542814). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York New York on October 30, 1970 at 9:25 A.M. Petitioner appeared by Harry Chinitz, Esq. The Income Tax Bureau appeared by Edward H. Best Esq. (Solomon Sies, Esq., of Counsel).

FINDINGS OF FACT

1. Petitioner, Henry G. Billeck, filed a New York State Income Tax Resident Return for the year 1964.

2. On September 25, 1967 the Income Tax Bureau issued a statement of audit changes against petitioner, Henry G. Billeck, disallowing deductions for wagering losses, contributions, tools and safety equipment claimed by him for the year 1964 and allowing in lieu thereof a standard deduction of $1,000.00 upon the grounds that he failed to substantiate said deductions and accordingly issued a Notice of Deficiency in the sum of $220.65.

3. Petitioner, Henry G. Billeck was a frequent visitor of Roosevelt Raceway and Yonkers Raceway during the year 1964. During the season he attended said racetracks, which featured nightly harness racing, on aproximately 150 nights.

4. On April 21, 1964 petitioner, Henry G. Billeck won $1,623.80 on a twin double wager at Roosevelt Raceway. Again on October 12, 1964 he won $1,333.00 on a similar wager at Yonkers Raceway. The race track operators filed forms 1099 reporting these wins to the Internal Revenue Service. He included these amounts, totaling $2,956.80, on his 1964 Federal and New York State Income Tax returns and claimed a deduction of $2,956.80 as gambling losses to offset said winnings.

5. Petitioner, Henry G. Billeck's, only record of alleged losses were several thousand parimutual tickets totaling $10,536.00. These tickets reflected the date of the wager, the amount of the wager and the number of the horses wagered on. There was nothing on the tickets to indicate who had purchased them. He maintained no other records of wins and losses.

6. When petitioner, Henry G. Billeck, went to the race track he generally wagered on all pacing races in which there were no odds-on favorites, on the daily double and on the twin double. He submitted no evidence of any other winning wagers other than the aforesaid twin doubles. It is inconceivable that these were the only winning wagers that he made during the year 1964. He failed to submit any documentary or other satisfactory evidence as to the amount of additional winning wagers.

7. Petitioner, Henry G. Billeck, claimed for the year 1964 expense deductions for charitable contributions in the sum of $280.00, for safety equipment and uniforms in the sum of $100.00 and for tools in the sum of $50.00. He failed to submit any documentary or other satisfactory evidence to substantiate these deductions. The other itemized deductions claimed totaled $639.99.

CONCLUSION OF LAW

A. That petitioner, Henry G. Billeck, failed to substantiate deductions for the year 1964 in the amount of $2,956.80 claimed for gambling losses, $280.00 claimed for charitable contributions, $100 claimed for safety equipment and uniforms and $50.00 claimed for tools since he did not submit documentary or other satisfactory evidence sufficient to support his claim, and accordingly said deductions were properly disallowed.

B. That the petition of Henry G. Billeck is denied and the Notice of Deficiency issued September 25, 1967 is sustained.

DATED: Albany, New York, STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

COMMISSIONER

AD 32 (9-70) 50M

STATE OF NEW YORK
Department of Taxation and Finance
STATE CAMPUS
ALBANY, N. Y. 12226

RETURN TO SENDER

REASON FOR RETURN
Unclaimed
Addressee unknown ✓
Insufficient Address
No such street ___ number ___
No such office in state
Do not remail in this envelope

20 PM 1971

CERTIFIED
No 237837
MAIL

Mr. Henry G. Billeck

780 Elton Avenue

Bronx, New York

3858
1-25-71

☐ Moved, left no address
☐ No such number
☐ Moved, not forwardable
☐ Insufficient address

147-49 72ND DRIVE
FLUSHING, NEW YORK

(NOW 72-51)