

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RAYMOND MORIZZO

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) 1965

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

State of New York
County of Albany

Martha Funaro , 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 28th day of September , 19 71, she served the within Notice of Decision (or Determination) by (certified) mail upon Raymond Morizzo (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Raymond Morizzo
65 Redwood Lane
Massapequa, 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

28th day of September , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

Morizzo, Raymond
Personal
1971

In the Matter of the Petition

of
RAYMOND MORIZZO

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State of New York
County of Albany

Martha Funaro , 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 17th day of September , 1971 , she served the within Notice of Decision (or Determination) by (certified) mail upon Raymond Morizzo (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Raymond Morizzo
675 Conklin Street
Farmingdale, New York 11735

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

17th day of September , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RAYMOND MORIZZO

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) 1965

AFFIDAVIT OF MAILING
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State of New York
County of Albany

Martha Funaro , 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 17th day of September , 19 71, she served the within Notice of Decision (or Determination) by (certified) mail upon Joseph Sobel, C.P.A. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Joseph Sobel, C.P.A.
130 West 42nd Street
New York, New York 10036

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

17th day of September , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
RAYMOND MORIZZO	:	DECISION
for Redetermination of Deficiency or for	:	
Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Year 1965.	:	

Petitioner, Raymond Morizzo, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1965. (File No. 46560422). 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 May 19, 1971, at 2:50 P.M. Petitioner appeared by Joseph Sobel, C.P.A. The Income Tax Bureau appeared by Edward H. Best, Esq., (Albert Rossi, Esq., of Counsel).

ISSUE

Did petitioner, Raymond Morizzo, substantiate a deduction for gambling losses alleged to have been sustained during the year 1965?

FINDINGS OF FACT

1. Petitioner, Raymond Morizzo, filed a New York State income tax resident return for the year 1965. He reported net racetrack winnings of \$2,524.40 on said return.

2. On March 11, 1968, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Raymond Morizzo, imposing additional personal income tax upon unreported racetrack winnings

during the year 1965 in the sum of \$15,850.00 and accordingly issued a Notice of Deficiency in the sum of \$1,366.16. This constituted the disallowance of gambling losses that petitioner alleged he had sustained.

3. On December 1, 1965, petitioner, Raymond Morizzo, won \$18,374.40 on a twin double wager at Roosevelt Raceway. The racetrack operator filed a form 1099 reporting this win to the Internal Revenue Service.

4. Petitioner, Raymond Morizzo's, only record of alleged race-track wins and losses during the year 1965 was a four page summary of wins and losses attached to his petition. He failed to submit any documentary or other satisfactory evidence to substantiate the figures contained in the aforesaid summary.

CONCLUSIONS OF LAW

A. That petitioner, Raymond Morizzo, failed to substantiate deductions for the year 1965 for alleged gambling losses since he did not submit documentary or other satisfactory evidence sufficient to support his claim and accordingly said deduction was properly disallowed by the Income Tax Bureau.

B. That the petition of Raymond Morizzo is denied and the Notice of Deficiency issued March 11, 1968, is sustained.

DATED: Albany, New York
September 17, 1971

STATE TAX COMMISSION

Norman Goldman
COMMISSIONER

Bruce Hanley
COMMISSIONER

Milton Kuen
COMMISSIONER



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12226

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York

September 17, 1971

Raymond Morizzo
675 Conklin Street
Farmingdale, New York 11735

Dear Mr. Morizzo:

082 26 3211

Please take notice of the Decision of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to section 690
the Tax Law any proceeding in court to review an adverse decision
must be commenced within 4 Months after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Paul B. Coburn
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

MEMORANDUM

DATE:

9/23/71

TO: Mr. Louis Etlinger
Attention Floyd Worden
Income Tax Bureau
Room 104, Building #8

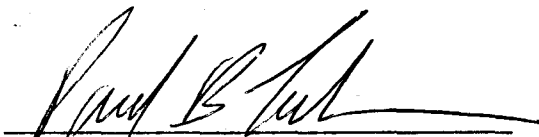
FROM: Paul B. Coburn, Hearing Officer
Hearing Unit
Room 214a, Building #9

RE: RAYMOND MORIZZO

SOCIAL SECURITY NO.:

082-26-3211

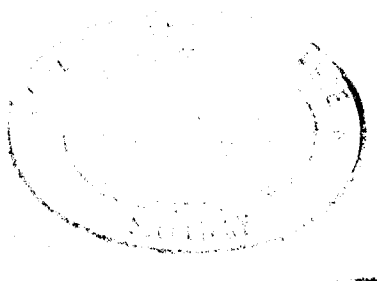
Please advise as to the last known address for the
above named taxpayer.


Paul B. Coburn

Taxpayer's last known address is:

Per 1970 return

68 Redwood Lane
Manassas, Va



STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N.Y. 12226

Mr. Clark

Reason for Non-Delivery Unsuccessful
 Left no address ✓
 NO SUCH NUMBER ✓
 NO SUCH ADDRESS ✓
 Careless initials ✓
 Expired No. 2-1

MECHANICVILLE, NY
 SEP 18 AM 1971
 12118

REC'D DEPT. OF TAX & FIN. CE
 SEP 23 1971
 SECRETARY

Raymond Morizzo

675 Conklin Street

Farmingdale, New York

11735

CERTIFIED

No. 592191

MAIL