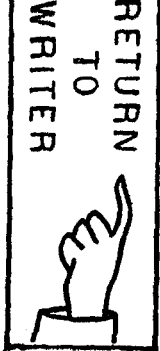


STATE OF NEW YORK
Department of Taxation and Finance
STATE CAMPUS
ALBANY, N. Y. 12226



~~Melville M. Tuber, C.P.A.
c/o Bronson, Tuber & Bloom
1060 Broad Street
Newark, New Jersey~~

☐ Moved, left no address

☐ No such

☒ Moved, not for service

☐ Addressee unknown

626

ATT: Robert Steiner



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO
COMMISSION

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Albany, New York

February 26, 1971

**Richard E. Seley, Executor
Estate of Sigmund Dornbusch
1180 Raymond Blvd., 33rd Floor
Newark, New Jersey**

Dear Mr. Seley:

Please take notice of the **Determination** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 375**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **90 Days** 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,

L. Robert Leisner

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :

of :

RICHARD E. SELEY, AS EXECUTOR OF THE
ESTATE OF SIGMUND DORNBUSCH,
DECEASED :

DETERMINATION

for Revision or Refund of Personal Income
Taxes under Article 16 of the Tax Law for
the Years 1958 and 1959 :

Richard E. Seley, as executor of the estate of Sigmund Dornbusch, deceased, having filed applications for revision or refund of personal income taxes for the years 1958 and 1959, and a hearing having been held in connection therewith at the office of the State Tax Commission, 80 Centre Street, New York, New York, on the 23rd day of September, 1964 at 2:30P.M., before Vincent P. Molineaux, Hearing Officer, of the Department of Taxation and Finance, and the record having been duly examined and considered,

The State Tax Commission hereby

FINDS:

1. Petitioner filed New York State resident fiduciary returns for the years 1958 and 1959 on which the tax shown to be due was paid.

2. Applications for revision or refund for the years 1958 and 1959 were received by the Income Tax Bureau claiming refunds because losses had inadvertently been omitted from the fiduciary income tax returns filed by the estate. These applications were denied because insufficient proof of the losses was presented to the Bureau. Evidence on this subject was presented at the hearing.

3. As disclosed by partnership returns filed by Lester Robbins, Agent, 30 East 62nd Street, New York, New York, the venture under that name incurred a loss of \$127,505.82 for 1958, and a loss of \$24,367.49 for 1959.

4. Photocopies of agreements established the investment and liability of Sigmund Dornbusch in the aforesaid partnership for the years 1958 and 1959.

5. As a result of such holdings and agreements, the Estate of Sigmund Dornbusch incurred a loss in 1958 of \$9,208.75 for which credit was not taken on the estate fiduciary return as filed.

6. As a result of such holdings and agreements, the Estate of Sigmund Dornbusch incurred a loss of \$5,874.42 for 1959 which was not taken on the return filed.

7. The losses were properly deductible by the taxpayer.

Based upon the foregoing findings and all the evidence presented herein,

The State Tax Commission hereby

DETERMINES:

A. That the petitioner, Richard E. Seley, as executor of the Estate of Sigmund Dornbusch, suffered a loss of \$9,208.75 in 1958 and a loss of \$5,874.42 in 1959 which were not claimed on the fiduciary returns filed for those years.

B. That the petitioner is entitled to a credit for said losses and a refund of the difference between the tax paid and the tax due after crediting said losses together with statutory interest and IT IS SO ORDERED.

DATED: Albany, New York
February 26, 1971

STATE TAX COMMISSION

Norman J. Halloran
COMMISSIONER

Bruce W. Kelly
COMMISSIONER

Milton Korman
COMMISSIONER

To Mr. Leisner

Date 3/11/71 Time 2:55

WHILE YOU WERE OUT

Mr. Warden

of Income Tax

Phone _____

TELEPHONED	<input checked="" type="checkbox"/>	PLEASE CALL HIM	<input type="checkbox"/>
CALLED TO SEE YOU	<input type="checkbox"/>	WILL CALL AGAIN	<input type="checkbox"/>
WANTS TO SEE YOU	<input type="checkbox"/>	RUSH	<input type="checkbox"/>

Message he cant find
anything on a different
address for Sigmen
Dornschuch.

Linda

STATE OF NEW YORK
STATE TAX COMMISSION

*Seley, Richard
Personal Income*

In the Matter of the Petition

of
Richard E. Seley, As Executor of the
Estate of Sigmund Dornbusch,
(deceased)
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) 1958 & 1959:

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 26th day of February, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Melville M. Tuber, 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: Melville M. Tuber, C.P.A.
c/o Bronson, Tuber & Bloom
1060 Broad Street
Newark, New Jersey
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

26th day of February, 1971.

James S. Van Pelt

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
Richard E. Seley, Executor of the
Estate of Sigmund Dornbusch,
(deceased)
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) 1958 & 1959:

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State of New York
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Estate of Sigmund Dornbusch, (deceased)
1180 Raymond Blvd., 33rd Floor
Newark, New Jersey
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.

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Sworn to before me this

26th day of February, 1971

James S. Van Ratten

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
RICHARD E. SELEY, AS EXECUTOR OF THE	:	
ESTATE OF SIGMUND DORNBUSCH,	:	DETERMINATION
DECEASED	:	
for Revision or Refund of Personal Income	:	
Taxes under Article 16 of the Tax Law for	:	
the Years 1958 and 1959	:	

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The State Tax Commission hereby

DETERMINES:

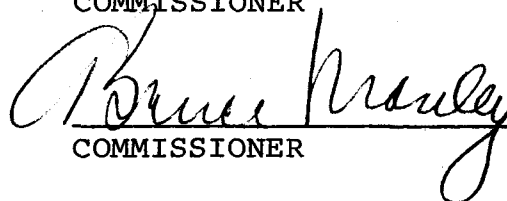
A. That the petitioner, Richard E. Seley, as executor of the Estate of Sigmund Dornbusch, suffered a loss of \$9,208.75 in 1958 and a loss of \$5,874.42 in 1959 which were not claimed on the fiduciary returns filed for those years.

B. That the petitioner is entitled to a credit for said losses and a refund of the difference between the tax paid and the tax due after crediting said losses together with statutory interest and IT IS SO ORDERED.

DATED: Albany, New York
February 26, 1971

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER