

STATE OF NEW YORK  
STATE TAX COMMISSION

*Yolles, Harry*  
*Personal Return*  
*1971*

In the Matter of the Petition

of

HARRY YOLLES, as Executor of the  
Estate of Paul H. Yolles  
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 and  
1965.

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 14th day of April, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon HARRY YOLLES, as Executor of the Estate of (representative of) the petitioner in the within Paul H. Yolles proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Estate of Paul Yolles  
c/o Harry Yolles, Executor  
1153 Boynton Avenue  
Bronx, 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

14th day of April, 1971.

*Martha Suras*

*Linda Wilson*

STATE OF NEW YORK

STATE TAX COMMISSION

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IN THE MATTER OF THE PETITION

OF

HARRY YOLLES, as Executor of the  
Estate of PAUL H. YOLLES

FOR REDETERMINATION OF A DEFICIENCY  
OR FOR REFUND OF PERSONAL INCOME  
TAXES UNDER ARTICLE 22 OF THE TAX  
LAW FOR THE YEARS 1964 and 1965.

- - - - -X

DECISION

Harry Yolles having filed a petition as Executor of Estate of Paul Yolles for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the years 1964 and 1965, and a hearing having been held in connection therewith at the office of the State Tax Commission at 80 Centre Street, New York, N. Y., on the 8th day of November 1967 before Solomon Sies, Hearing Officer of the Department of Taxation and Finance, at which hearing Harry Yolles appeared in person, and the matter having been duly examined and considered,

The State Tax Commission hereby finds:

(1) That Paul H. Yolles filed a New York State income tax return for the year 1964 in which he reported salary or wages received from Terminal System, Inc. in the amount of \$3,547.02. That Paul H. Yolles died a resident of the State of New York on January 28, 1966.

(2) That on April 13, 1966 Harry Yolles filed a New York State income tax return (Form IT 200) on behalf of Paul H. Yolles and signed the same as "Harry Yolles, Executor," in which

he reported wages earned by the decedent, Paul H. Yolles, in the amount of \$3,958.90, interest and dividends \$600., total income \$4,558.90, claimed four Federal exemptions and requested a refund of \$10.30; that on August 10, 1966, a refund check was issued to "Harry Yolles, Exec. Paul H. Yolles Est." in the amount of \$10.30; that said check was endorsed by "Harry Yolles" and cashed by him on August 19, 1966.

(3) That on June 26, 1967 the Department of Taxation and Finance issued a statement of audit changes against the "Estate of Paul H. Yolles, Harry Yolles, Executor," imposing additional income tax on the basis of information returns (Forms IT-2102.1) for the years 1964 and 1965, filed by Roosevelt Raceway, Inc. and the Yonkers Raceway, Inc., reporting taxable income paid to decedent, Paul H. Yolles, representing daily and twin double winnings by Roosevelt Raceway, Inc. in the amounts of \$2,990 for 1964 and \$24,227.10 for 1965, and from Yonkers Raceway, Inc. in the amounts of \$10,819.10 for 1964 and \$10,482.10 for 1965; that in conformity with federal adjustment, on the decedent-taxpayer's 1964 federal income tax return taxable income from tips in the amount of \$1,209 was included for 1964 and an estimated amount of \$1,300 from this source for the year 1965; that additional personal income tax was imposed in the amounts of \$3,036.81 for 1965 and \$851.51 for 1964; that the total tax imposed for both years amounted to \$3,888.32; that, accordingly, a notice of deficiency was issued therefor in the amount of \$4,218.59 including interest.

(4) That no evidence was submitted at the hearing on behalf of decedent taxpayer to refute or dispute the additional income as more fully set forth in Finding (3) above.

(5) That Harry Yolles claims he was never appointed Executor of the Estate of Paul H. Yolles; that Harry Yolles contends he was advised by U. S. Internal Revenue Service to sign the return of the decedent as "Executor", that Harry Yolles further contends that the decedent, at the time of his death, left no assets.

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

The State Tax Commission hereby

DECIDES:

That the omission of income from the decedent-taxpayer's New York State income tax returns for the years 1964 and 1965 was properly adjusted and included in the statement of audit changes and notice of deficiency, more fully set forth in Finding (3) above; that the notice of deficiency is correct and does not include any tax or other charge which could not have been lawfully demanded; that the petition for redetermination of deficiency of personal income taxes for the years 1964 and 1965 be and the same is hereby denied.

Dated: Albany, New York, on the 14<sup>th</sup> day of April 1968.

STATE TAX COMMISSION

William J. Sullivan  
President

Bruce M. Masley  
Commissioner

Milton K. Green  
Commissioner