

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF EUGENE JOHN COPPOLA

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)) 1962, 1963, 1964
and 1965

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

State of New York
County of Albany

Rae Zimmerman, 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 23rd day of February, 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon Estate of Eugene John Coppola

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Estate of Eugene John Coppola
Helen Coppola, Executrix
70 East Main Street
Amsterdam, 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

23rd day of February, 1972

Martha Fuxs

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ESTATE OF EUGENE JOHN COPPOLA :

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

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) 1962, 1963, :
1964 and 1965 :

State of New York
County of Albany

Rae Zimmerman , 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 23rd day of February , 19 72, she served the within Notice of Decision (or Determination) by (certified) mail upon Francis Collins, Esq.

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Francis Collins, Esq.
National Commercial Bank Building
Amsterdam, 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

23rd day of February , 1972

Maitha Funnaw

Rae Zimmerman



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

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

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York

February 23, 1972

Estate of Eugene John Coppola
Helen Coppola, Executrix
70 East Main Street
Amsterdam, New York

Dear Madam:

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

Please take further notice that pursuant to **section 590 of**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **four 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,

Lawrence A. Newman

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
on behalf of the :
ESTATE OF EUGENE JOHN COPPOLA : DECISION
for Redetermination of a Deficiency :
or for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for the :
years 1962, 1963, 1964 and 1965. :
:

A petition was filed on behalf of the Estate of Eugene John Coppola, deceased, for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the years 1962, 1963, 1964 and 1965. A formal hearing was held before Lawrence A. Newman, Esq., in the offices of the State Tax Commission in the City of Albany on April 30, 1970, and concluded on November 10, 1970. Mrs. Helen Coppola, appeared as executrix of the estate, and was represented by Francis Collins, Esq. (Richard Insogna, Esq., of Counsel). The Income Tax Bureau was represented by Edward H. Best, Esq., (Albert Rossi, Esq., of Counsel).

ISSUES

- I. Whether the decedent was a resident of New York State for income tax purposes, and
- II. Whether the money found in the decedent's safe deposit box and increases in savings accounts held individually or jointly with his wife, constituted taxable income to the decedent.

FINDINGS OF FACT

1. The deceased, Eugene John Coppola, did not file New York State income tax returns for the years 1962, 1963, 1964 and 1965.

His widow, Mrs. Helen Coppola, filed New York State income tax resident returns for the years 1962 and 1963, reported total income of \$1,423.13 and \$2,089.44 respectively, representing wages earned as a result of her employment, and claimed one exemption.

2. On December 12, 1966, the Income Tax Bureau issued a Notice of Deficiency for the years in question, under File No. 49999839, in the amount of \$3,983.49, including penalties under section 685(a) and 685(c), plus statutory interest.

3. A timely petition for redetermination was filed on behalf of the Estate.

4. The deceased and his widow were married in the year 1947 in the State of Florida, and they established their home in an apartment located at 70 East Main Street, in the City of Amsterdam, State of New York. The marriage continued until the deceased's death in February of 1966.

5. The deceased was employed in gambling casinos in the County of Saratoga in years prior to 1950. For a period of time, the deceased operated a candy store located on the street floor in the same building as his residence in the City of Amsterdam. The deceased later engaged in odd jobs and as a barber.

6. In January, 1962, the deceased obtained employment in a gambling casino in the City of Las Vegas, State of Nevada. His wife remained in Amsterdam, and continued to live in the aforementioned apartment. The deceased continued to be employed in Las Vegas until his death.

7. The deceased occasionally visited Amsterdam for a period of several days, and at such times, stayed overnight in the above mentioned apartment. While working in Las Vegas, the deceased lived at a succession of residences until July 28, 1965, when he acquired title to an apartment-size house, including two bedrooms, at 3112 Wright Avenue, North Las Vegas, State of Nevada. The house was also occupied by an adult woman.

8. On February 22, 1966, the deceased executed his last will, identifying himself "of the City of Amsterdam, in the County of Montgomery, and the State of New York," and naming Mrs. Helen Coppola, his wife, as executrix and sole beneficiary. The will was probated in the County of Montgomery, and subsequently, ancillary letters were issued in Clark County in the State of Nevada. The petition of the executrix for probate, states that the deceased was a resident of Amsterdam at the time of his death.

9. The deceased maintained safe deposit boxes in the Bank of Las Vegas and State Bank of Albany, Amsterdam. During the years in question, the deceased maintained active savings accounts in Banks located in Las Vegas, and Amsterdam. During 1962, a bank balance was transferred from an account in Miami (Florida) to one in Las Vegas. The accounts in Amsterdam were held jointly by the deceased and his widow. Deposits were made to the said accounts which his surviving widow could not account for, by her own earnings.

10. The deceased maintained a permanent place of abode in the City of Amsterdam (New York), and by the expressed intention through his own acts, was domiciled in the same city.

11. The representatives of the estate have failed to disprove the Income Tax Bureau's determination that the \$20,000.00 in currency discovered in the deceased's safe deposit box in the City of Amsterdam, and the unaccounted for increases in savings account balances represent additional income to the deceased for the years in question.

DECISION

A. The deceased was a resident of New York State during the years 1962, 1963, 1964 and 1965, for income tax purposes. All of his income from whatever source derived is includible for New York State income tax purposes for the years in question.

B. The currency found in the deceased's safe deposit box and unaccounted for deposits to savings accounts represent additional income attributable and allocable to the years in question.

C. The Notice of Deficiency is sustained and the petition is denied.

DATED: Albany, New York

February 23, 1972

STATE TAX COMMISSION

Norman Galloran

COMMISSIONER

Bruce Manley

COMMISSIONER

Milton Koenig

COMMISSIONER