

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

CYRIL LESSER

For a Redetermination of a Deficiency or
a Refund of Personal Income & Unincorporated Business
Taxes under Article(s) 16 & 16-A of the
Tax Law for the (Year(s) 1959. :

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

State of New York
County of Albany

Lynn 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 3rd day of August , 19 72, she served the within Notice of Decision (or Determination) by (certified) mail upon CYRIL LESSER

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Cyril Lesser
278 North Avenue
Woodridge, 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

3rd day of August , 1972.

Martha Funnell

Lynn Wilson



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

BUILDING 9, ROOM 214A

STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
August 3, 1972

Mr. Cyril Lesser
278 North Avenue
Woodridge, New Jersey

Dear Mr. Lesser:

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

Please take further notice that pursuant to section(s)
375 & 386j of 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 relating 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

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
CYRIL LESSER	:	DETERMINATION
for Revision or Refund of Personal Income	:	
and Unincorporated Business Taxes under	:	
Articles 16 and 16-A of the Tax Law for	:	
the Year 1959.	:	

Applicant, Cyril Lesser, has filed an application for revision or refund of personal income and unincorporated business taxes under Articles 16 and 16-A of the Tax Law for the year 1959. (File No. ABTF 342137). A formal hearing was held before Vincent P. Molineaux, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York on May 18, 1967, at 1:30 P.M. Petitioner appeared in person.

ISSUE

Did applicant, Cyril Lesser, substantiate his alleged claim that \$4,812.53 of his income for the year 1959 was derived from gambling winnings earned outside of New York State?

FINDINGS OF FACT

1. Petitioner, Cyril Lesser, filed a New York State income tax nonresident return and a New York State unincorporated business tax return for the year 1959.

2. On August 19, 1963, the Income Tax Bureau issued a Notice of Additional Assessment against applicant, Cyril Lesser, imposing additional personal income and unincorporated business taxes for the year 1959 based upon federal audit changes.

3. Applicant, Cyril Lesser, did not deny that he had received the additional income set forth in the federal audit, but he maintained that \$4,812.53 of said income constituted racetrack and other gambling winnings earned in Miami Beach, Florida.

4. Applicant, Cyril Lesser, was a nonresident during the year 1959. He operated an advertising display brokerage business in New York City during said year.

5. Applicant, Cyril Lesser, failed to submit any documentary or other satisfactory evidence to substantiate his contention that a portion of his income during the year 1959 was derived from gambling winnings earned outside New York State.

CONCLUSIONS OF LAW

A. That applicant, Cyril Lesser, failed to substantiate that \$4,812.53 in income received during the year 1959 was derived from gambling winnings earned outside of New York State and not from his business activities within New York State since he failed to submit documentary or other sufficient evidence to support his contention.

B. That the application of Cyril Lesser is denied and the Notice of Additional Assessment issued August 19, 1963, is sustained.

DATED: Albany, New York

August 3, 1972.

STATE TAX COMMISSION

Norman Isellman

COMMISSIONER

Bruce Mowley

COMMISSIONER

Milton Koerner

COMMISSIONER