

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
WILLIAM G. & DOROTHY LYTLE

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) 16 of the
Tax Law for the (Year(s) 1957, 1958 &
1959

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 7th day of March , 19 73, she served the within Notice of Decision (or Determination) by (certified) mail upon William G. & Dorothy Lytle (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: William G. & Dorothy Lytle
2119 Parker Boulevard
Tonawanda, New York 14150

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

7th day of March , 1973.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM G. & DOROTHY LYTLE

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) 1957, 1958
and 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 29th day of March, 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon HAROLD FEIN, ESQ.

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Harold Fein, Esq.
Statler Hilton Hotel
Buffalo, 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

29th day of March, 1973

Judith Dunne

Lynn Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

William G. & Dorothy Lytle

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)) 1957, 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 7th day of March , 1973 , she served the within Notice of Decision (or Determination) by (certified) mail upon Harold Fein, Esq.

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Harold Fein, Esq.
135 Delaware Avenue
Buffalo, New York 14202

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

7th day of March , 1973.

Lynn Wilson

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION

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

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

March 7, 1973

William G. & Dorothy Lytle
2119 Parker Boulevard
Tonawanda, New York 14150

Dear Mr. & Mrs. Lytle:

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 :
WILLIAM G. & DOROTHY LYTLE : DETERMINATION :
For Revision or Refund of Personal :
Income Taxes under Article 16 of the :
Tax Law for the years 1957, 1958 and :
1959. :
:

The taxpayers applied for revision or for refund of personal income taxes under Article 16 of the Tax Law for the years 1957, 1958 and 1959. A formal hearing was held at the State Office Building in Buffalo, New York, before Hearing Officer, L. Robert Leisner.

The taxpayers appeared through Harold Fein, Esq., and the Income Tax Bureau was represented by Edward H. Best, Esq., (Alexander Weiss, Esq., of Counsel).

FINDINGS OF FACT

1. Notice of assessment under assessment No. AB 61565 for the years 1957, 1958 and 1959 was issued on June 7, 1967. A demand for a hearing was timely filed.
2. The assessment was based on notices of change in taxable income by the United States Treasury Department. The assessment also proposed the addition of 50% penalties.
3. The taxpayers challenged the addition of 50% penalties in their application.
4. The taxpayers were new in the real estate business, inexperienced with business methods, and bookkeeping procedures. They confused real estate escrow accounts with their own business accounts.

Taxpayers acted in good faith in endeavoring to file true and honest returns.

5. The only evidence in support of the 50% penalty proposed in this case is the notice of federal changes.

6. The federal changes in evidence, were settled, prior to court proceedings, for undisclosed reasons.

CONCLUSIONS OF LAW

A. The deficiencies in taxes asserted for the years 1957, 1958 and 1959 are sustained.

B. The evidence is insufficient to support the assertion of penalties.

C. The penalties asserted are cancelled and abated.

D. Pursuant to the Tax Law, interest on the tax shall be added to the total amount due until the date of payment.

DATED: Albany, New York

March 7, 1973

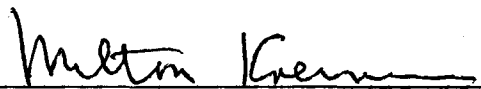
STATE TAX COMMISSION



COMMISSIONER



COMMISSIONER



COMMISSIONER

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

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Harold Fein, Esq.

135 Delaware Avenue

Buffalo, New York 14202

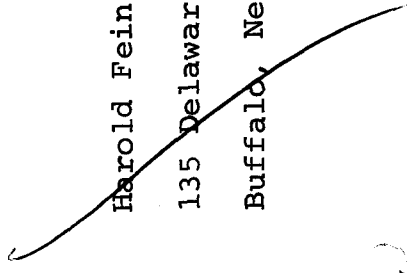
Moved, left no address

No such number

Moved, not forwardable

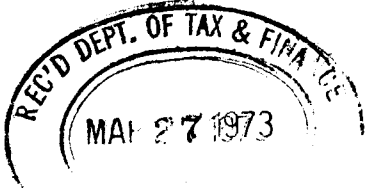
Addressee unknown

2311



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[Handwritten initials]



MEMORANDUM

TO: Mr. Louis Etlinger, Chief, Review Unit
Att: Floyd Worden
Income Tax Bureau
Room 104, Building #8

DATE:

FROM: Hearing Unit
Room 214A, Building #9

RE: Representative of William G. &
Dorothy Lytle
Harold Fein, Esq.
135 Delaware Avenue
Buffalo, N.Y. 14202

SOCIAL SECURITY NO.

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

L. Robert Leiner (lw)

Hearing Officer

Taxpayer's last known address is:

WILLIAM & DOROTHY LYTLE
2119 PARKER BLVD
TINAWANDA, N.Y. 14150

*Get address from
Directory or information*

HAROLD FEIN, Esq.
STATLER HILTON HOTEL
BUFFALO, NEW YORK

RECEIVED
NEW YORK STATE
INCOME TAX BUREAU
MAY 27 1973
REVIEW UNIT
ALBANY OFFICE