

POOR
QUALITY
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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HAROLD J. GETTING, SR. and
EMILY GETTING

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

For a Redetermination of a Deficiency or
a Refund of Personal Income & Unincorporated Business
Taxes under Article(s) 22 & 23 of the
Tax Law for the Year(s) 1960, 1961 and 1962.

State of New York
County of Albany

Janet Mack, 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 11th day of September, 1974, she served the within
Notice of Decision (or Determination) by ~~(CERTIFIED)~~ mail upon Harold J.
Getting, Sr. ~~(representative of)~~ the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

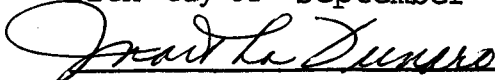
Mr. Harold J. Getting, Sr.
9108 Colonial Road
Brooklyn, New York


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)~~
~~the~~ 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

11th day of September, 1974.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HAROLD J. SR. & EMILY GETTING

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

For a Redetermination of a Deficiency or
a Refund of Personal Income & Unincorporated Business
Taxes under Article(s) 22 and 23 of the
Tax Law for the Year(s) 1960, 1961 and: 1962

State of New York
County of Albany

Janet Mack, 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 20th day of August, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Harold J.

Getting, Sr. (~~representative of~~) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Harold J. Getting, Sr.

9108 Colonial Road
Brooklyn, 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

20th day of August, 1974.

Paula Durand

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HAROLD J. GETTING, SR. & EMILY GETTING

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

For a Redetermination of a Deficiency or
a Refund of Personal Income and Unincorporated Business
Taxes under Article(s) 22 and 23 of the
Tax Law for the Year(s) 1960, 1961 and: 1962

State of New York
County of Albany

Janet Mack , 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 20th day of August , 19 74, she served the within
Notice of Decision (or Determination) by (certified) mail upon Emily Getting

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

wrapper addressed as follows: Mrs. Emily Getting
1561 York Avenue
New York, 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

20th day of August , 1974 .

Quarthe J. ...

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HAROLD J. GETTING, SR. & EMILY GETTING

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

For a Redetermination of a Deficiency or
a Refund of Personal Income and Unincorporated Business
Taxes under Article(s) 22 and 23 of the
Tax Law for the Year(s) 1960, 1961 and 1962

State of New York
County of Albany

Janet Mack , 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 20th day of August , 1974 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Martin I. Menack,
Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Martin I. Menack, Esq.
55 Broadway
New York, New York 10017

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

20th day of August , 1974

Frankie J. ...

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

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

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655
MR. LEISNER 457-2657
MR. COBURN 457-2896

DATED: Albany, New York
August 20, 1974

Mr. Harold J. Getting, Sr.
9108 Colonial Road
Brooklyn, New York

Dear Mr. Getting:

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

Please take further notice that pursuant to
Section(s) **590 and 722** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
from 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 relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,

Nigel G. Wright
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

AD-1.12 (8/73)



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

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

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655
MR. LEISNER 457-2657
MR. COBURN 457-2896

DATED: Albany, New York
August 20, 1974

Mrs. Emily Getting
1561 York Avenue
New York, New York

Dear Mrs. Getting:

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

Please take further notice that pursuant to
Section(s) **590 and 732** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
from 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 relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,

Nigel G. Wright
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
HAROLD J. GETTING, SR. and :
EMILY GETTING : DECISION
:
for a Redetermination of a Deficiency :
or for Refund of Personal Income and :
Unincorporated Business Taxes under :
Articles 22 and 23 of the Tax Law for :
the Years 1960, 1961 and 1962.

Petitioners, Harold J. Getting, Sr. and Emily Getting, have filed a petition for a redetermination of a deficiency or for a refund of personal income and unincorporated business taxes under Articles 22 and 23 of the Tax Law for the years 1960, 1961 and 1962. (File Nos. 3340337 and 2-8101649.) A formal hearing was held before Nigel G. Wright, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on December 13, 1973, at 9:30 A.M. Petitioners did not appear. The Income Tax Bureau was represented by Saul Heckelman, Esq., (James A. Scott, Esq., of counsel).

ISSUES

I. Did petitioners, Harold J. Getting, Sr. and Emily Getting, omit income on their New York State income tax returns for the years 1960 and 1961?

II. Did petitioners, Harold J. Getting, Sr. and Emily Getting, properly deduct \$31,907.55 for outside labor and services in the year 1962?

FINDINGS OF FACT

1. Petitioners, Harold J. Getting, Sr. and Emily Getting, filed New York State personal income tax resident returns for the years 1960, 1961 and 1962. Harold J. Getting, Sr. filed a New York State unincorporated business tax return for the year 1962.

2. On April 13, 1964, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Harold J. Getting, Sr. and Emily Getting, increasing personal income and unincorporated business tax liability for the years 1960 and 1961 on the grounds that petitioners had omitted income on their returns. In accordance with the aforesaid Statement of Audit Changes, a Notice of Deficiency was issued in the sum of \$37,845.90. On March 28, 1966, the Income Tax Bureau issued a Statement of Audit Changes against petitioners disallowing a deduction for outside labor and services for the year 1962. In accordance with the aforesaid Statement of Audit Changes, a Notice of Deficiency was issued in the sum of \$5,399.96.

3. During the years 1960, 1961 and 1962 petitioner, Harold J. Getting, Sr., was a private detective. His major activity was the supplying of private guards to approximately 50 clients in the New York City metropolitan area.

4. In 1964, petitioner, Harold J. Getting, Sr., was indicted on counts of tax evasion for the years 1960 and 1961. The aforesaid indictment alleged that he committed the crime of making,

rendering, signing or certifying a false and fraudulent joint New York State income tax resident return to the State Tax Commission and supplying false and fraudulent information, with intent to evade the tax as required by Articles 22 and 23 of the Tax Law. He pleaded guilty as charged.

5. Petitioner, Harold J. Getting, Sr., admitted to the Income Tax Bureau that he had omitted the gross receipts as charged in his indictment. He filed petitions with the State Tax Commission, protesting additional assessments for 1960 and 1961. He did not offer any documentary or other evidence to refute the adjustments of increased tax liability for said years. These adjustments were based on discoveries of income traced to petitioners which they did not report.

6. Petitioner, Harold J. Getting, Sr., did not offer documentary or other evidence to substantiate a deduction of \$31,907.55 for outside labor and services for the year 1962.

CONCLUSIONS OF LAW

A. That petitioners, Harold J. Getting, Sr. and Emily Getting, fraudulently omitted income, by their own admission, from their returns for the years 1960 and 1961 and are therefore liable for the increased assessments made by the Income Tax Bureau.


B. That petitioners, Harold J. Getting, Sr. and Emily Getting, did not substantiate deductions for outside labor and services for the year 1962 and therefore such deductions are disallowed.

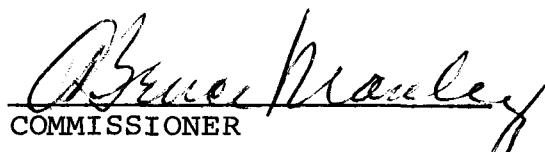
C. That the petitions of Harold J. Getting, Sr. and Emily Getting, are denied and the notices of deficiency issued on April 13, 1964 and March 28, 1966 are sustained.

DATED: Albany, New York

August 20, 1974

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

AD 32 (6-73) 250M

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

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1974

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- Moved, left no address
- No such number
- Moved, not forwardable
- Addressee unknown

Mr. Harold J. Getting, Sr.

9108 Colonial Road

Brooklyn, New York

Handwritten initials/signature

MIT Monday

CERTIFIED

No. 204286

MAIL



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

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

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655
MR. LEISNER 457-2657
MR. COBURN 457-2896

DATED: Albany, New York
August 20, 1974

REMAILED
September 11, 1974

Mr. Harold J. Getting, Sr.
9108 Colonial Road
Brooklyn, New York

Dear Mr. Getting:

Please take notice of the DECISION
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section(s) 690 and 722 of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within 4 months
from 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 relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,

Nigel G. Wright
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

AD-1.12 (8/73)

AD 32 (6-73) 250M

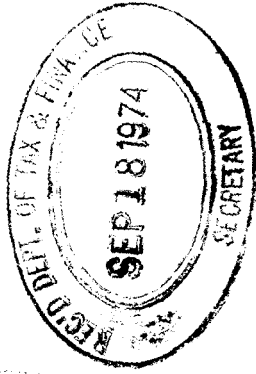
STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227



NOTED FOR
TO THE GENERAL
IN THE OFFICE

Mr. Harold J. Getting, Sr.
9108 Colonial Road
Brooklyn, New York



STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
HAROLD J. GETTING, SR. and :
EMILY GETTING : DECISION
for a Redetermination of a Deficiency :
or for Refund of Personal Income and :
Unincorporated Business Taxes under :
Articles 22 and 23 of the Tax Law for :
the Years 1960, 1961 and 1962.

Petitioners, Harold J. Getting, Sr. and Emily Getting, have filed a petition for a redetermination of a deficiency or for a refund of personal income and unincorporated business taxes under Articles 22 and 23 of the Tax Law for the years 1960, 1961 and 1962. (File Nos. 3340337 and 2-8101649.) A formal hearing was held before Nigel G. Wright, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on December 13, 1973, at 9:30 A.M. Petitioners did not appear. The Income Tax Bureau was represented by Saul Heckelman, Esq., (James A. Scott, Esq., of counsel).

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4. In 1964, petitioner, Harold J. Getting, Sr., was indicted on counts of tax evasion for the years 1960 and 1961. The aforesaid indictment alleged that he committed the crime of making,

rendering, signing or certifying a false and fraudulent joint New York State income tax resident return to the State Tax Commission and supplying false and fraudulent information, with intent to evade the tax as required by Articles 22 and 23 of the Tax Law. He pleaded guilty as charged.

5. Petitioner, Harold J. Getting, Sr., admitted to the Income Tax Bureau that he had omitted the gross receipts as charged in his indictment. He filed petitions with the State Tax Commission, protesting additional assessments for 1960 and 1961. He did not offer any documentary or other evidence to refute the adjustments of increased tax liability for said years. These adjustments were based on discoveries of income traced to petitioners which they did not report.

6. Petitioner, Harold J. Getting, Sr., did not offer documentary or other evidence to substantiate a deduction of \$31,907.55 for outside labor and services for the year 1962.

CONCLUSIONS OF LAW


A. That petitioners, Harold J. Getting, Sr. and Emily Getting, fraudulently omitted income, by their own admission, from their returns for the years 1960 and 1961 and are therefore liable for the increased assessments made by the Income Tax Bureau.

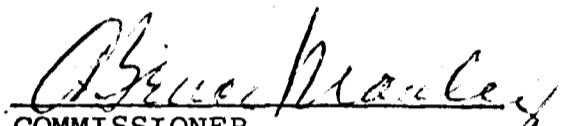
B. That petitioners, Harold J. Getting, Sr. and Emily Getting, did not substantiate deductions for outside labor and services for the year 1962 and therefore such deductions are disallowed.

C. That the petitions of Harold J. Getting, Sr. and Emily Getting, are denied and the notices of deficiency issued on April 13, 1964 and March 28, 1966 are sustained.

DATED: Albany, New York
August 20, 1974

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER