

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LEONARD and ELLEN BURLAKOFF

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article ~~(xx)~~ 22 of the :  
Tax Law for the Year ~~(xxxxxx)~~ Period ~~(s)~~ 1971.:  
\_\_\_\_\_

State of New York  
County of Albany

Catherine Steele, 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 24th day of September, 1976, she served the within Notice of Decision by (certified) mail upon Leonard and Ellen Burlakoff ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Leonard Burlakoff  
68 Primrose Lane  
Kings Park, 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 Postal Service 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

24th day of September, 1976.

Catherine Steele

Janet Back

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LEONARD and ELLEN BURLAKOFF

For a Redetermination of a Deficiency or :  
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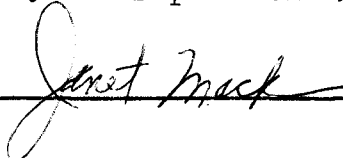
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89-31 161st Street  
Jamaica, New York 11432

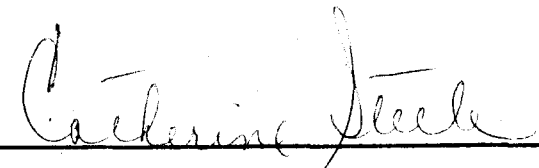
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24th day of September, 1976

  
\_\_\_\_\_

  
\_\_\_\_\_



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

September 24, 1976

TELEPHONE: (518) **457-3850**

Mr. & Mrs. Leonard Burlakoff  
68 Primrose Lane  
Kings Park, New York

Dear Mr. & Mrs. Burlakoff:

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

Please take further notice that pursuant to  
Section ~~(a)~~ **690** 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.

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. They  
will be referred to the proper party for reply.

Very truly yours,

*Frank J. Puccia*  
**Frank J. Puccia**  
**Supervisor of Small**  
**Claims Hearings**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :

of :

LEONARD AND ELLEN BURLAKOFF : DECISION

for Redetermination of Deficiency or :  
for Refund of Personal Income Tax  
under Article 22 of the Tax Law for :  
the Year 1971. :

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Petitioners, Leonard and Ellen Burlakoff, 68 Primrose Lane, Kings Park, New York, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1971. (File No. 1-76414846). A small claims hearing was held before Joseph Chyrywaty, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on May 11, 1976, at 1:15 P.M. Petitioner, Leonard Burlakoff, appeared personally with his representative, Joseph Guberman, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq., (Frank Levitt, Esq., of counsel).

#### ISSUE

Was other compensation, amounting to \$6,764.00, reported on IT-2102 by Reynolds Lithographing Corp. paid to the petitioner, Leonard Burlakoff, during 1971?

#### FINDINGS OF FACT

1. Petitioners, Leonard and Ellen Burlakoff, filed a joint New York State income tax resident return for the year 1971 reflecting a total income of \$11,266.75.

2. On August 27, 1973, the Income Tax Bureau issued a Notice of Deficiency against the petitioners, Leonard and Ellen Burlakoff, in the amount of \$481.92 tax and interest due. The liability resulted from information received from the petitioner's employer indicating he received additional income of \$6,764.00.

3. The petitioner, Leonard Burlakoff, was employed by Reynolds Lithographing Corp. during 1971, at which time his uncle, Mr. S. Rogers, was the corporate president.

4. During 1971, the petitioner was employed by Reynolds Lithographing Corp. from January 1st to October 1st. For this period, he received a wage and tax statement indicating wages paid subject to withholding of \$3,900.00. The petitioner was subsequently notified by Reynolds Lithographing Corp., in the form of correspondence and wage statements that he was also paid other compensation in the amount of \$6,764.00 during the year 1971. The correspondence and wage statements were sent to the petitioner on the three consecutive dates of April 10, 11, and 12, 1972.

5. Upon the petitioner's termination of employment on October 1, 1971 with Reynolds Lithographing Corp., he acquired a job with International Offset Corp. for the salary of \$500.00 per week.

A letter from Daniel Kornberg, Accountant for Reynolds Lithographing Corp., was received into evidence stating that he had no knowledge of any monies other than salary being paid to the petitioner during the period in question.

CONCLUSIONS OF LAW

No substantial evidence was submitted by the petitioner to sustain his burden of proof that the other compensation reported by his employer was not paid to him.

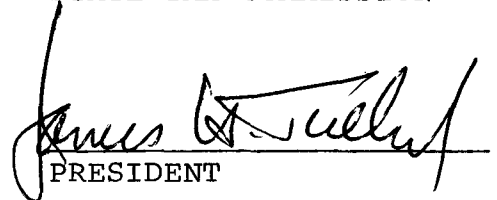
That other compensation amounting to \$6,764.00 paid to petitioner, Leonard Burlakoff, is subject to the provisions contained in Article 22, of the Tax Law.

DECISION

That the petition of Leonard Burlakoff is denied and the Notice of Deficiency issued August 27, 1973, is sustained.

DATED: Albany, New York  
September 24, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER