

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
FRANK CAMPANELLO, Deceased &
FLORENCE CAMPANELLO SHERTOV

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article ~~(ss)~~ 22 of the :
Tax Law for the Year(s) ~~XXXXXX~~ :
1960, 1961 and 1962.

State of New York
County of Albany

Carmen Mottolese, 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 1st day of October, 1976, she served the within
Notice of Decision by (certified) mail upon Deceased & Florence
Campanello / Shertov ~~(Representative of the)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mrs. Florence Campanello Shertov
& Frank Campanello, Deceased
10-23A Cross Island Parkway
Whitestone, New York 11357

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)~~
~~XXXXXX~~ 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

1st day of October, 1976.

Carmen Mottolese

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

October 1, 1976

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-3850

✓ Mrs. Florence Campanello Shertov
& Frank Campanello, Deceased
10-23A Cross Island Parkway
Whitestone, New York 11357

Dear Mrs. Shertov:

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

Please take further notice that pursuant to
Section(30) 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: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
FRANK CAMPANELLO, DECEASED	:	
AND FLORENCE CAMPANELLO SHERTOV	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
Years 1960, 1961 and 1962.	:	

Petitioner, Florence Campanello Shertov, 10-23A Cross Island Parkway, Whitestone, New York 11357, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for 1960, 1961 and 1962. (File Nos. 2-6806323 and 1-6291472). A small claims hearing was held May 11, 1976, at 2:45 P.M., at the offices of the State Tax Commission, Two World Trade Center, Room 65-31, 65th Floor, New York, New York, before Harry Huebsch, Hearing Officer. Petitioner, Florence Campanello Shertov, appeared personally. The Income Tax Bureau appeared by Peter J. Crotty, Esq., (Frank Levitt, Esq., of counsel).

ISSUE

Whether or not additional income from unidentified deposits was correctly assessed based on Federal audit adjustments and additional income.

FINDINGS OF FACT

Upon completion of action by the Special Investigations Bureau, the Income Tax Bureau issued a Notice of Deficiency for 1961 to

Frank Campanello, deceased, (File No. 1-6291472) in the amount of \$1,040.49 plus interest. The Notice of Deficiency for this year was made out to "Estate of Frank Campanello".

For 1960 and 1962, the additional tax was \$23.19 and \$817.70 respectively plus interest. The one Notice of Deficiency covering these two years was made out to Frank Campanello, deceased and Florence Campanello Shertov, (File No. 2-6806323).

The additional income assessed resulted mainly from unidentified deposits.

Petitioner, Florence Campanello Shertov, had no evidence or explanation to offer except that she was not the executrix of her deceased husband's estate and that in fact there never was a probated estate. Also, she never had any knowledge of her husband's financial affairs.

CONCLUSIONS OF LAW

That the petitioner failed to carry the burden of proof as required by section 689(e) of the Tax Law for all years involved.

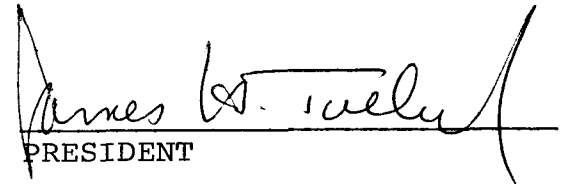
The petition of Florence Campanello Shertov for 1960 and 1962 is denied and the Notice of Deficiency sustained.

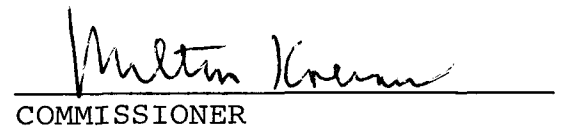
That petitioner, Florence Campanello Shertov's name did not appear on the 1961 Notice of Deficiency and she is therefore not personally involved for this year.

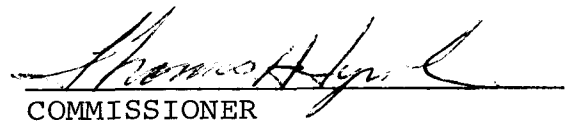
The Notice of Deficiency addressed to Estate of Frank Campanello dated March 26, 1973 for the taxable year 1961 is sustained. The executor or administrator for the Estate of Frank Campanello as well as the transferees of property or assets of the decedent are liable for the 1961 New York State income tax liability of the decedent in accordance with the provisions of section 693 of the New York Tax Law.

DATED: Albany, New York
October 1, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER