

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RAYMOND KNOLL

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) 1963

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 3rd day of February, 1976, she served the within  
Notice of Decision (~~or Determination~~) by (certified) mail upon Raymond Knoll

(~~representative of~~) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. Raymond Knoll  
460 Neptune Avenue  
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~~  
~~xx~~) 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 February, 1976.

Mary Giff

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RAYMOND KNOLL

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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) 1963.

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 3rd day of February, 1976, she served the within  
Notice of Decision (~~xxx xxx xxx xxx~~) by (certified) mail upon Louis N. Porter, Esq.

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

wrapper addressed as follows: Louis N. Porter, Esq.  
225 Broadway  
New York, New York 10007

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 February, 1976

Mary Giff

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

PAUL GREENBERG  
SECRETARY TO  
COMMISSION

BUILDING 9, ROOM 107  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT  
MR. COBURN  
MR. LEISNER

(518) 457-3850

**DATED:** Albany, New York  
**February 3, 1976**

STATE TAX COMMISSION

**Mr. Raymond Knoll  
460 Neptune Avenue  
Brooklyn, New York**

**Dear Mr. Knoll:**

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

Please take further notice that pursuant to  
Section ~~(9)~~ **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,

**PAUL GREENBERG**  
**ACTING DIRECTOR**  
**TAX APPEALS BUREAU**

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
RAYMOND KNOLL : DECISION  
for Redetermination of Deficiency or :  
for Refund of Personal Income and :  
Unincorporated Business Taxes under :  
Articles 22 and 23 of the Tax Law for :  
the Year 1963. :

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Petitioner, Raymond Knoll, residing at 460 Neptune Avenue, Brooklyn, New York, has filed a petition for redetermination of deficiency or for refund of personal income and unincorporated business taxes under Articles 22 and 23 of the Tax Law for the year 1963. (File No. 3-3107147). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on September 25, 1975, at 9:15 A.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Jr., Esq., (Alexander Weiss, Esq. of counsel).

ISSUE

Was 100% of the net capital gain realized by petitioner, Raymond Knoll, during the year 1963, from the sale of his taxicab and medallion subject to the unincorporated business tax?

FINDINGS OF FACT

1. Petitioner, Raymond Knoll, filed a New York State income tax resident return for the year 1963. He reported on said return income of \$2,615.90 from the operation of a taxicab business and \$6,495.83 as capital gain income. He did not file a New York State unincorporated business tax return for said year.

2. On April 14, 1967, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Raymond Knoll, imposing unincorporated business tax in the sum of \$411.28 upon business income received by him during the year 1963 which income included 100% of the capital gain realized by him upon the sale of his taxicab and medallion. It also imposed additional personal income tax in the sum of \$64.30 as a result of a Federal audit, which adjustment is not being contested by him. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$561.15.

3. During the year 1963, petitioner, Raymond Knoll, was engaged in the business of operating a New York City taxicab. He personally owned the taxicab and the medallion for the taxicab which permitted him to operate it in New York City. He had purchased them in 1954. He sold the taxicab and medallion in 1963 for the sum of \$27,000.00. His net capital gain resulting from the sale was \$12,991.66.

His net operating profit from the taxicab business during said year was \$2,985.90. Therefore his total net business income for said year was \$15,977.56.

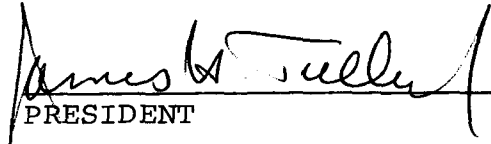
CONCLUSIONS OF LAW

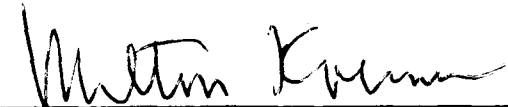
A. That since petitioner, Raymond Knoll, was engaged in the taxicab business during the year 1963, therefore 100% of his net capital gain resulting from the sale of the taxicab and medallion was subject to the unincorporated business tax in accordance with the meaning and intent of section 705(a) of the Tax Law.

B. That the petition of Raymond Knoll is denied and the Notice of Deficiency issued April 14, 1967, is sustained.

DATED: Albany, New York  
February 3, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER