

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
SAM KOPIN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of ~~Personal Income and~~ :
~~Unincorporated Business~~ :
Taxes under Article(s) 22 & 23 of the :
Tax Law for the ~~years~~ Period ~~(s)~~ :
January 1 through June 30, 1965.

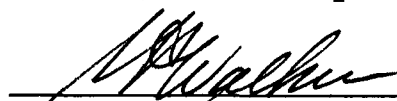
State of New York
County of Albany

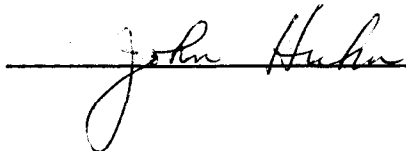
John Huhn, being duly sworn, deposes and says that
~~he~~ is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 3rd day of May, 1978, ~~he~~ served the within
Notice of Decision by (certified) mail upon Sam Kopin
(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. Sam Kopin
2420 Morris Avenue, Apt. 26
Bronx, 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

3rd day of May, 1978.







STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

May 3, 1978

Mr. Sam Kopin
2420 Morris Avenue, Apt. 26
Bronx, New York


Dear Mr. Kopin:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **690 & 722** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,


Aloysius J. Nendza
Assistant Director

cc: ~~Pratt & Whitney~~

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

| | | |
|---|---|----------|
| In the Matter of the Petition | : | |
| of | : | |
| SAM KOPIN | : | DECISION |
| for 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 | : | |
| Period January 1 through June 30, 1965. | : | |

Petitioner, Sam Kopin, 2420 Morris Avenue, Apt. 26, Bronx, New York, filed a petition for 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 period January 1 through June 30, 1965. (File No. 01917).

A formal hearing was held before Lawrence A. Newman, Hearing Officer, at the offices of the State Tax Commission in the City of New York on March 27, 1970. The petitioner appeared pro se. The Income Tax Bureau appeared by Edward H. Best, Esq. (Solomon Sies, Esq., of counsel).

ISSUE

Whether cash found in an apartment in which petitioner was arrested for gambling violations constituted unreported earnings of petitioner from an illegal lottery.

FINDINGS OF FACT

1. On July 29, 1965, the Income Tax Bureau issued a jeopardy assessment in the amount of \$78,860.00 against petitioner, Sam Kopin, for the period January 1 through June 30, 1965, in accordance with the provisions of section 694(1) of the Tax Law.

2. In accordance with the aforesaid jeopardy assessment, a Notice of Deficiency was issued against petitioner on August 9, 1965.

3. On June 26, 1965, the petitioner and two other persons were arrested by the New York City Police in an apartment at 305 East 86th Street, New York, New York. Petitioner was charged with violating sections 974, 974A and 975 of the Penal Law, which deal with the operation of an illegal numbers game. At the time of the arrest, the police seized \$22,835.00 in currency which was found in the apartment. In computing the jeopardy assessment, the seized currency was assumed to be the net proceeds from the operation of an illegal lottery for one week. This amount was multiplied by 25 weeks, equalling the sum of \$570,875.00 for the early-terminated tax year of January 1 through June 30, 1965. Personal income and unincorporated business taxes were computed on said amount and were assessed against petitioner and the two other individuals arrested in the apartment since the true ownership of the funds could not be

ascertained. The funds were seized and held by the New York City Police Property Clerk to await a claim of ownership.

4. The petitioner denied ownership of the money and did not file a claim for it.

5. The petitioner testified that he did not know the source or ownership of the seized funds, that he was unemployed at the time of his arrest and that he was supported by his sister. The petitioner was subsequently found to be innocent of the gambling charges.

CONCLUSIONS OF LAW

A. That there is insufficient evidence to support a finding that the cash found in the apartment or the amount projected by the Income Tax Bureau constituted unreported illegal lottery earnings of the petitioner.

B. That the jeopardy assessment is abated, the Notice of Deficiency is cancelled, and the petition of Sam Kopin is granted.

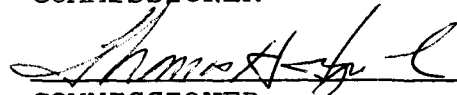
DATED: Albany, New York
May 3, 1978

STATE TAX COMMISSION

PRESIDENT



COMMISSIONER



COMMISSIONER



New York State Department of
TAXATION and FINANCE
TAX APPEALS BUREAU

TO Secretary of State Tax Commission

Remailing of Notice of Decision
on 5/15/78

5/15/78

M-75 (5/76)

STATE OF NEW YORK
STATE TAX COMMISSION

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For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of **Personal Income and** :
Unincorporated Business :
Taxes under Article (8) 22 & 23 of the :
Tax Law for the ~~year(s)~~ Period ~~(s)~~ :
January 1 through June 30, 1965

State of New York
County of

JOHN HUHNS , being duly sworn, deposes and says that
he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the **15th** day of **MAY** , 1978 , he served the within

Notice of Decision by ~~(certified)~~ mail upon **SAM KOPIN**


(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: **Mr. Sam Kopin**
120 19 Alcott Pl. #19A
Bronx, New York 10475

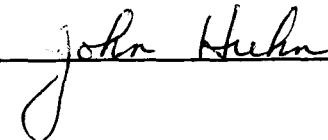
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Sworn to before me this

15th day of **MAY** , 1978





FORMAL HEARING

STATE OF NEW YORK

Department of Taxation and Finance

BUREAU

CLAIM CHECK NO.

APUS

12227

☐ HOLD

DATE

1ST NOTICE

2ND NOTICE

RETURN

☐ NO
☒ MOVE
 Discharged from
 PG Form 3846-A
 July 1977

BRONX, NY

10468

- ☐ Moved left no bill sent
☐ No such number
☐ Moved, not forwarding
☒ Addressee unknown
☒ Refused

Mr. Sam Kopin

2420 Morris Avenue, Apt. 26

Bronx, New York