

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
MICHAEL GEGLIA & ESTATE OF JOHN GEGLIA,
(dec'd), Individually and as copartners
d/b/u the firm name and style of: :
For a Redetermination of a Deficiency or BLACKIE'S RESTAURANT and/or
a Refund of Unincorporated Business: GEGLIA BROS.
Taxes under Article(s) 16-A of the
Tax Law for the ~~years~~ fiscal years ending
Sept. 30, 1954 & Sept. 30, 1955 and 1956 & 1957

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

State of New York
County of Albany

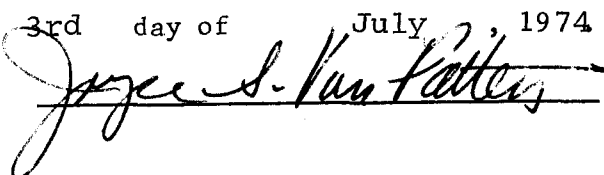
Martha Funaro, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 3rd day of July, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Michael Geglia &
Estate of John Geglia (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Michael Geglia
987 West Main Street
Watertown, New York

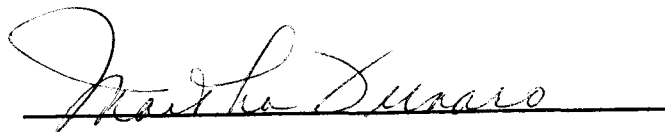
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

3rd day of July, 1974


Joyce S. Van Patten


Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

MICHAEL GEGLIA ^{of} & ESTATE OF JOHN GEGLIA,
(Dec'd), Individually and as copartners
d/b/u the firm name and style of:
BLACKIE'S RESTAURANT and/or GEGLIA BROS.
For a Redetermination of a Deficiency or
a Refund of Unincorporated Business :
Taxes under Article(s) 16-A of the
Tax Law for the ~~years~~ fiscal years ending
Sept. 30, 1954 & Sept. 30, 1955 and 1956 & 1957.

AFFIDAVIT OF MAILING
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BY (CERTIFIED) MAIL

State of New York
County of Albany

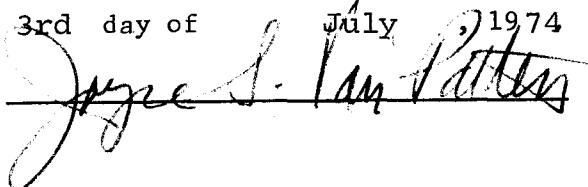
Martha Funaro , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 3rd day of July , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Blackie's Restaurant
and/or Geglia Bros. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Blackie's Restaurant and/or Geglia Bros.
1974 State Street
Watertown, New York

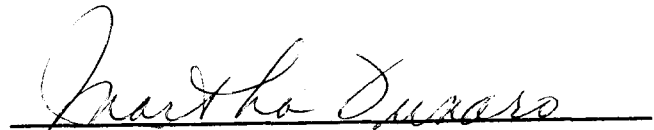
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Sworn to before me this

3rd day of July , 1974







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION:
Mario A. Procaccino

~~XXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

July 3, 1974

**Mr. Michael Gaglia
987 West Main Street
Watertown, New York**

Dear Mr. Gaglia:

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

Please take further notice that pursuant to
Section(s) **386j** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **90 Days**
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,

L. Robert Leisner

HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

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STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

July 3, 1974

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Geglia Bros.
1974 State Street
Watertown, New York

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of the State Tax Commission enclosed herewith.

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Any inquiries concerning the computation of tax
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decision or concerning any other matter relative
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These will be referred to the proper party for
reply.

Very truly yours,

L. Robert Leisner
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application :
of :
MICHAEL GEGLIA and ESTATE OF JOHN GEGLIA, :
Deceased, Individually and as copartners :
d/b/u the firm name and style of: :
BLACKIE'S RESTAURANT and/or GEGLIA BROS. : DETERMINATION

Applications for revision or refund of unincorporated business taxes assessed under Article 16-A of the Tax Law for the fiscal years ending September 30, 1954 and September 30, 1955, and the calendar years 1956 and 1957, having been filed on behalf of applicants and a hearing having been held in connection therewith at the offices of the State Tax Commission, 333 East Washington Street, Syracuse, New York, on the 24th day of September, 1965.

FINDINGS OF FACT

1. Michael Geglia and John Geglia formed a partnership October 1, 1952, for the operation of Blackie's Restaurant, Great Bend, New York.
2. They subsequently discontinued the restaurant and went into the trucking business.
3. Except for the calendar year 1956, which was filed (4/15/57) April 15, 1957, unincorporated business tax returns for the periods in question were not filed until (5/6/59) May 6, 1959.
4. Assessments FA 97040 and FA 97041 for the fiscal years ending September 30, 1954 and September 30, 1955, respectively, were issued November 26, 1962.
5. Assessments FA 97042 and FA 97043 for the calendar years 1956 and 1957 were issued November 26, 1962.

6. Applications for revision of the above assessments were filed November 26, 1963, and were denied in writing January 30, 1964. Demands for hearing postmarked Watertown, New York, April 29, 1964, were received by the Income Tax Bureau April 30, 1964, 91 days after the denial of the application.

7. The applications for hearings were not timely filed.

8. Applicants have presented no documentation or other substantial evidence to support their claim that returns had been prepared by an accountant and timely filed.

9. Applicants have presented no documentation or other substantial evidence to show that the assessments as issued are incorrect.


DETERMINATION

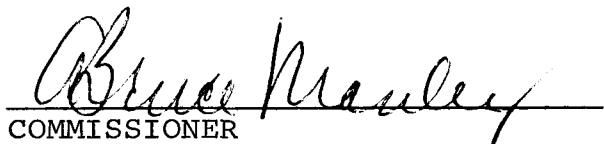
A. The determinations in assessments FA 97040 and FA 97041 for the fiscal years ending September 30, 1954 and September 30, 1955, respectively, and assessments FA 97042 and FA 97043 for the calendar years 1956 and 1957, respectively, are sustained.


B. The applications for revision or refund are denied.

DATED: Albany, New York
July 3, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER