

NEW YORK  
STATE  
SENATE  
ALBANY NEW YORK 12247



Linda E Staff

Acting Commissioner

Internal Revenue Service

1111 Constitution Avenue N.W.

Room 3308

Washington, DC 20224

VIA FACSIMILE

Dear Commissioner Staff:

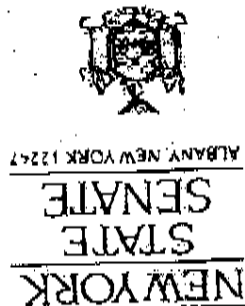
We are writing to call to your attention possible violations of the Internal Revenue Code and implementing regulations involving Senator Joseph Bruno, the Majority Leader of the New York State Senate and his use of New York State aircraft.

As you are aware, a 1985 ruling by your agency regarding the use of state aircraft by former Governor Mario Cuomo and members of his family required that Governor Cuomo and his family pay taxes on the value of trips that were not primarily for bona fide state business. According to a report in the October 3<sup>rd</sup> edition of *The Village Voice*, between 1985-1989 the Cuomo family paid \$22,686 in personal income taxes on imputed income from non-official state travel. *The Voice* also reports that Governor Cuomo reported \$5,660 in imputed income for state travel in 1993 and paid taxes on that income. On Sunday, October 7, 2007 the *Albany Times-Union* reported that New York State Senate Majority Leader Joseph Bruno took at least eleven trips on state aircraft that did not exclusively pertain to state business. To the best of our knowledge, on no occasion did Senator Bruno reimburse the State of New York for any portion of these trips nor did he report any imputed income for non-official travel as we believe is required by the Internal Revenue Code.

On July 23, 2007 New York State Attorney General Andrew Cuomo released a report that further examined Senator Bruno's use of state aircraft in 2006 and 2007. In each and every instance the Attorney General found that "the legislative business constituted a minor portion of the day's schedule."

*check*

October 9, 2007



SENATOR SKIHN

Fax: 212-298-5610

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P. 03

Both Attorney General Cuomo's report and the recent disclosures by the *Albany Times-Union* suggests that Senator Bruno has repeatedly used state aircraft for travel that was not primarily for bona fide state business and as such, we believe that he should be reporting imputed income for unreimbursed travel as members of the New York State Senate. We urge you to conduct a review into Senator Bruno's use of the aircraft and his obligation to pay federal income taxes on the fair market value of the unreimbursed non-official portion of his travel.

Thank you for your prompt attention to this matter. Please feel free to contact either of us with any questions regarding this matter.

Very truly yours,

New York State Senator John L. Sampson  
 New York State Senator Liz Krueger  
 New York State Senator Velmarré Montgomery

cc: NYS Commissioner of Tax and Finance  
 Attorney General Andrew Cuomo  
 Albany County District Attorney David Soares  
 New York County District Attorney Robert Morgenthau