

*Income Tax Determinations*  
BUREAU OF LAW

MEMORANDUM

*Antman, Nathan*  
A-2

TO: **Commissioners Murphy, Palestin & Macduff**  
FROM: **Solomon Sies, Hearing Officer**  
SUBJECT: **NATHAN ANTMAN**

**Petition for Redetermination of a Deficiency  
or for Refund of Personal Income Taxes under  
Article 22 of the Tax Law for the year 1960**

**File #7230667**

A hearing with reference to the above matter was scheduled before me at 80 Centre Street, New York, N.Y. on December 10, 1965. The taxpayer defaulted in appearance.

The question involved herein is the adjustment of the taxpayer's income for the year 1960 to conform with the audit of his Federal income tax return for said year.

The United States Internal Revenue Service audited taxpayer's Federal return for 1960 and disallowed travel and selling expenses in the sum of \$5,588.00. Accordingly, the Income Tax Bureau issued audit changes and notice of deficiency to include said amount in the taxpayer's corrected taxable income. Although the taxpayer's representative has contended that the Internal Revenue Service revised the disallowance for 1960, no proof was submitted to substantiate the same. I am, therefore, of the opinion that the audit changes and notice of deficiency should be sustained and the taxpayer's petition for redetermination of a deficiency for the year 1960 should be dismissed.

For the reasons stated above, I recommend that the decision of the Tax Commission in the above matter be substantially in the form submitted herewith.

DEC 17 1965

SOLOMON SIES

Hearing Officer

/s/ MARTIN SCHAPIRO  
**Approved**

/s/ E. H. Best  
**Approved.**

SS/ts (Dec. 21, 1965)

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**STATE OF NEW YORK  
STATE TAX COMMISSION**

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**IN THE MATTER OF THE PETITION**  
**OF**  
**NATHAN ANTMAN**  
**FOR DETERMINATION OF DEFICIENCY OR FOR**  
**REFUND OF PERSONAL INCOME TAXES UNDER**  
**ARTICLE 22 OF THE TAX LAW FOR THE YEAR**  
**1960.**  
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Nathan Antman, having filed a petition for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1960 (File #7230667) and a notice of hearing having been mailed to the taxpayer on November 22, 1965, scheduling the formal hearing to be held at the office of the State Tax Commission at 80 Centre Street, New York, N.Y., on the 10th day of December, 1965 at 9:00 A. M. before Solomon Siod, Hearing Officer of the Department of Taxation and Finance and the taxpayer having failed to appear at such hearing and his default having been duly noted, the matter having been examined and considered,

The State Tax Commission hereby finds:

(1) That the taxpayer filed a New York State resident income tax return for the year 1960 in which he reported taxable income in the sum of \$10,912.00.

(2) On September 15, 1961, the Internal Revenue Service audited the Federal income tax return of the taxpayer for the year 1960 and disallowed deductions included on such return by the taxpayer for travel and selling expenses in the sum of \$5,988.00 inasmuch as they had not been substantiated as allowable under the provisions of the Internal Revenue Code of 1954; that the taxpayer having failed to file a notice of Federal changes, the Department of Taxation and Finance issued a statement of audit changes to the taxpayer on February 8, 1963, adjusting his New York State income

tax return to conform with the audit of his Federal income tax return for the year 1960 so as to include the disallowance of \$5,988.00 as additional income and imposed additional personal income tax in the sum of \$388.16, with interest of \$42.07 for a total of \$430.23 and accordingly issued a notice of deficiency for the year 1960 on said date.

(3) That although the taxpayer contends that the Internal Revenue Service revised the Federal audit made against the taxpayer for the year 1960, he has failed to submit any evidence to substantiate the same.

Based upon the foregoing findings, the State Tax Commission hereby

**REDETERMINES AND ENDS:**

That the statement of audit changes adjusting the taxpayer's New York State income tax return for the year 1960 to conform with the audit of Federal changes on the Federal income tax return filed by the taxpayer for said year 1960 is correct; that the taxpayer's petition for redetermination of a deficiency for the year 1960 be and the same is hereby dismissed.

DATED: Albany, New York, on the 29th day of December, 1965.

**STATE TAX COMMISSION**

/s/

JOSEPH H. MURPHY

President

/s/

IRA J. PALESTIN

Commissioner

Commissioner