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Income Tax Determinations
A-Z
Roehrig, Jerome

Commissioners Murphy, Macduff and Colen

Solomon Sies, Hearing Officer

Jerome Roehrig

1953 Assessment No. TF283063
1954 Assessment No. TF283063
Article 16

The taxpayer defaulted in appearance at a formal hearing scheduled at the New York City office for March 24, 1967 at 2:30 p.m.

The issue involved herein is assessments for the years 1953 and 1954 based on the Federal audit.

The taxpayer Jerome Roehrig filed United States individual income tax returns for the years 1953 and 1954 and failed to file New York State resident income tax returns for said years. On the return for 1953, he reported net income in the amount of $1,149.75. For 1954, he reported adjusted gross income in the amount of $520. The United States Internal Revenue Service made a final audit of the taxpayer's Federal returns for the years 1953 and 1954 and determined: (a) that understated sales, $8,599.83, of Baisley Auto Body Inc. of which taxpayer was sole officer-stockholder, represented additional income to him for the year 1953; (b) that itemized deductions for 1953 be disallowed for lack of substantiation and that in lieu thereof a standard deduction be allowed; (c) that the taxpayer received additional income in 1954 from Baisley Auto Body Inc. in the amount of $4,449.50; (d) that the taxpayer failed to establish that in 1954 he was entitled to dependency credit but was only entitled to an exemption for himself; that the Federal adjusted total income of the taxpayer for the years 1953 and 1954 amounted to $10,094.83 and $4,969.50, respectively.

On July 13, 1961, the Income Tax Bureau wrote the taxpayer, a resident of the State of New York, requesting him to furnish evidence of the filing of New York State income tax returns for the years 1953 and 1954 and to furnish details of adjustments made by Internal Revenue Service on his Federal income tax returns for said years. He failed to do so. Accordingly, assessments were issued on March 30, 1963 based on Federal audit.

On his IT-113's the taxpayer states that the Federal adjusted income for the years in issue based on audit were retracted and cancelled but failed to submit any evidence to substantiate such contention. The taxpayer did not appear for a preliminary hearing and has ignored the Department's correspondence.

For the reasons stated above, I recommend that the determination of the Tax Commission sustaining the assessments be substantially in the form submitted herewith.

APR 10 1967

SOLOMON SIES

HEARING OFFICER

/s/ MARTIN SCHAPIRO

Approved

/s/ SAUL HECKELMAN

Approved

5-2-67

STATE OF NEW YORK

STATE TAX COMMISSION

IN THE MATTER OF THE APPLICATION

OF

JEROME ROEHRIG

FOR REVISION OR REFUND OF PERSONAL INCOME TAXES UNDER ARTICLE 16 OF THE TAX LAW FOR THE YEARS 1953 and 1954.

Jerome Roehrig, the taxpayer herein, having filed applications for revision or refund of personal income taxes under Article 16 of the Tax Law for the years 1953 and 1954 and a hearing having been scheduled in connection therewith at the office of the State Tax Commission, 80 Centre Street, New York, New York for the 24th day of March, 1967 at 2:30 p. m. before Solomon Sies, Hearing Officer of the Department of Taxation and Finance, and the taxpayer having defaulted in appearance at the scheduled hearing and a letter having subsequently been sent to the taxpayer on March 29, 1967, affording the taxpayer an opportunity to request a rescheduled hearing, and the taxpayer having failed to respond to such letter and the matter having been reviewed and considered,

The State Tax Commission hereby finds:

(1) That the taxpayer Jerome Roehrig filed United States individual income tax returns for the years 1953 and 1954; that on said return for 1953, he reported net income in the amount of $1,149.75; that on said return for 1954, he reported adjusted gross income in the amount of $520; that the United States Internal Revenue Service made a final audit of the taxpayer's Federal returns for the years 1953 and 1954 and determined: (a) that unreported sales, $8,599.83, of Paisley Auto Body Inc. of which the taxpayer was sole officer-stockholder, represented additional income to him

for the year 1953; (b) that itemized deductions for 1953 be disallowed for lack of substantiation and that in lieu thereof a standard deduction be allowed; (c) that the taxpayer received additional income in 1954 from Baisley Auto Body Inc. in the amount of $4,449.50; (d) that the taxpayer failed to establish that in 1954 he was entitled to dependency credit but was only entitled to an exemption for himself; that the Federal adjusted total income of the taxpayer for the years 1953 and 1954 amounted to $10,094.83 and $4,969.50, respectively.

(2) That the taxpayer, a resident of the State of New York, failed to file any New York State Income Tax Returns for the years 1953 and 1954 and further failed to file any notification of changes in his Federal income tax returns for said years.

(3) That the Department of Taxation and Finance,by letter dated July 12, 1961, requested the taxpayer to furnish evidence of the filing by him of New York State income tax returns for the years 1953 and 1954 and to furnish details of adjustments made by the Internal Revenue Service upon audit of his Federal income tax returns for said years; that the taxpayer failed to respond thereto; that on March 30, 1962, the Department of Taxation and Finance made assessments against the taxpayer for the years 1953 and 1954 (Assessment Nos. TP 202062 and TP202063, respectively) based upon adjusted total income as per Federal audit for said years.

(4) That the taxpayer filed applications for revision or refund with respect to the assessments for the years 1953 and 1954 on March 18, 1963 and contends that the Federal adjusted income based on Federal audit for the aforesaid years has been retracted and cancelled; that the taxpayer has failed to submit any evidence to substantiate such contention.

Based upon the foregoing findings and all of the evidence presented herein, the State Tax Commission hereby

DETERMINES:

That the assessments for the years 1953 and 1954 (Assessment Nos. TP202062 and TP202063, respectively) are correct; that said assessments do not contain any taxes or other charges which could not have been lawfully demanded and that the taxpayer's applications for revision or refund filed with respect thereto be and the same are hereby denied.

DATED: Albany, New York, the 15th day of May , 1967.

STATE TAX COMMISSION

/s/ JOSEPH H. MURPHY

PRESIDENT

COMMISSIONER

COMMISSIONER