

STATE OF NEW YORK  
STATE TAX COMMISSION

-----  
IN THE MATTER OF THE PETITION  
OF  
JAMES A. AND ANNA KIPPER, his wife  
FOR REDETERMINATION OF A DEFICIENCY OR  
FOR REFUND OF PERSONAL INCOME TAXES UNDER  
ARTICLE 22 OF THE TAX LAW FOR THE YEARS  
1960 THROUGH 1964  
-----

James A. and Anna Kipper having filed a petition for redetermination of a deficiency and for refund of personal income tax under Article 22 of the Tax Law for the years 1960, 1961, 1962, 1963 and 1964 and a hearing having been held at the office of the State Tax Commission, 1500 Genesee Street, Utica, New York on the 16th day of September, 1968 before Vincent P. Molineaux, Hearing Officer of the Department of Taxation and Finance, and the record having been duly examined and considered,

The State Tax Commission hereby finds:

(1) That the taxpayers filed New York resident income tax returns for the years 1960, 1961, 1962, 1963 and 1964 on which the tax shown to be due was paid.

(2) That for the period in question taxpayer, James A. Kipper, was employed as a part-time meter reader by the Village of Frankfort with a salary of \$936.00 a year with the exception of 1963 when he received only \$624.00.

(3) That the wife was employed as a machine operator for Sperry-Rand Corporation in Utica with income varying from \$2,800.00 to \$3,900.00

HEARING UNIT - File Copy  
TAX Income TAX  
ART. 22 SEC. ---  
KEY WORDS CASH AVAILABILITY AUDIT  
CROSS REFS. ---  
CASE LAW CITATIONS ---  
REMARKS ---

(4) That additional interest income of approximately \$400.00 was reported for each year.

(5) That a cash availability audit was conducted for the years in question resulting in total increased assessment for the five years of \$646.64 including penalty of five per cent and interest.

(6) That 14 items of the audit were undisputed and totaled on average for each year more than the income reported by the taxpayers.

(7) That taxpayer while disputing five of the 19 items included in the estimates for each year was unable to demonstrate that the estimate was incorrect, and was unable to provide substantiation for an alternate computation.

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

DECIDES:

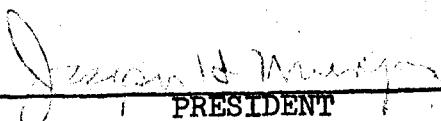
(A) That the audit of taxpayers' income for the years 1960, 1961, 1962, 1963 and 1964 is correct.

(B) That the deficiencies as stated on Form IT-39.2 dated June 7, 1965, File No. 3758466, are correct and

(C) That the petition is denied.

DATED: Albany, New York on this 14th day of May, 1969.

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

May 8, 1969

John J. Bono, Esq.  
106 West Main Street  
Frankfort, New York

Re: James A. and Anna Kipper

Dear Mr. Bono:

Your letter of May 2, 1969, addressed to Mr. Vincent P. Molineaux, was referred to me for reply. Mr. Molineaux is on leave of absence from the Department at the present time.

A decision in the matter of James A. and Anna Kipper has been submitted to the State Tax Commission for approval, and we are anticipating their early attention to the matter.

A copy of the decision will be sent to you shortly after it is signed.

Your understanding and cooperation is appreciated.

Very truly yours,

LAWRENCE A. NEWMAN  
Hearing Officer

LAN/lh

John J. Bono

ATTORNEY AND COUNSELLOR AT LAW

106 WEST MAIN STREET

FRANKFORT, NEW YORK

OFFICE PHONE

TW 4-9880

RESIDENCE PHONE

TW 4-4212

May 2, 1969

State of New York  
Department of Taxation and Finance  
State Campus, Building No. 9  
Albany, New York

Attn: Vincent P. Molineaux, Hearing Officer

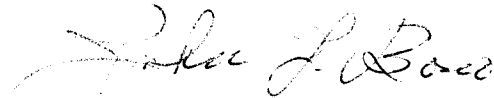
Re: James A. and Anna Kipper, 104 E. Orchard St.; Frankfort,  
New York; Redetermination of Personal Income Taxes for  
years 1960 through 1964.

Dear Mr. Molineaux:

I am still waiting for your decision relative to the hearing  
held in the above entitled matter at the Office of the State  
Tax Commission, State Office Building, 1500 Genesee Street,  
Utica, New York on the 16th day of September 1968.

I cannot imagine any adequate reason for such delay. Your  
prompt reply will be in order.

Very truly yours,

  
John J. Bono

JJB/mw

*Recd 4/17/69*

**John J. Bono**

**ATTORNEY AND COUNSELLOR AT LAW  
106 WEST MAIN STREET  
FRANKFORT, NEW YORK**



**FRANKLIN D. ROOSEVELT  
U. S. POSTAGE**

**6c**



State of New York  
Department of Taxation and Finance  
State Campus, Building No. 9  
Albany, New York

Attn: Mr. Vincent P. Molineaux  
Hearing Officer

*General file*

STATE OF NEW YORK  
STATE TAX COMMISSION

-----  
IN THE MATTER OF THE PETITION  
OF  
JAMES A. AND ANNA KIPPER, his wife  
FOR REDETERMINATION OF A DEFICIENCY OR  
FOR REFUND OF PERSONAL INCOME TAXES UNDER  
ARTICLE 22 OF THE TAX LAW FOR THE YEARS  
1960 THROUGH 1964  
-----

James A. and Anna Kipper having filed a petition for redetermination of a deficiency and for refund of personal income tax under Article 22 of the Tax Law for the years 1960, 1961, 1962, 1963 and 1964 and a hearing having been held at the office of the State Tax Commission, 1500 Genesee Street, Utica, New York on the 16th day of September, 1968 before Vincent P. Molineaux, Hearing Officer of the Department of Taxation and Finance, and the record having been duly examined and considered,

The State Tax Commission hereby finds:

(1) That the taxpayers filed New York resident income tax returns for the years 1960, 1961, 1962, 1963 and 1964 on which the tax shown to be due was paid.

(2) That for the period in question taxpayer, James A. Kipper, was employed as a part-time meter reader by the Village of Frankfort with a salary of \$936.00 a year with the exception of 1963 when he received only \$624.00.

(3) That the wife was employed as a machine operator for Sperry-Rand Corporation in Utica with income varying from \$2,800.00 to \$3,900.00

(4) That additional interest income of approximately \$400.00 was reported for each year.

(5) That a cash availability audit was conducted for the years in question resulting in total increased assessment for the five years of \$646.64 including penalty of five percent and interest.

(6) That 14 items of the audit were undisputed and totaled on average for each year more than the income reported by the taxpayers.

(7) That taxpayer while disputing five of the 19 items included in the estimates for each year was unable to demonstrate that the estimate was incorrect, and was unable to provide substantiation for an alternate computation.

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

DECIDES:

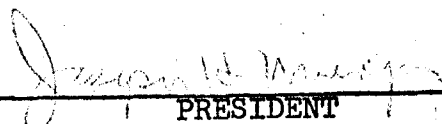
(A) That the audit of taxpayers' income for the years 1960, 1961, 1962, 1963 and 1964 is correct.

(B) That the deficiencies as stated on Form IT-39.2 dated June 7, 1965, File No. 3758466, are correct and

(C) That the petition is denied.

DATED: Albany, New York on this 14th day of May, 1969.

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER