

STATE OF NEW YORK  
STATE TAX COMMISSION

*Mr. Arthur Goldberg*  
*Personal Income*  
*Art # 22*

In the Matter of the Petition

of

ARTHUR GOLDBERG

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1964.

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

State of New York  
County of Albany

Linda Wilson, 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 9th day of July, 1971, she served the within  
Notice of Decision (or Determination) by (certified) mail upon ARTHUR GOLDBERG

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Arthur Goldberg  
2537 Valentine Avenue  
Bronx, 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

9th day of July, 1971.

Arthur Furano

Linda Wilson

## STATE TAX COMMISSION

## DECISION

## FINDINGS OF FACT

2. On October 23, 1967 the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Arthur Goldberg, for the year 1964 disallowing \$716.58 in medical expenses incurred by him on behalf of his father upon the grounds that his father did not qualify as his dependent and disallowing \$50.00 for a casualty loss upon the grounds that he was reimbursed for his loss in excess of \$100.00 and accordingly issued a Notice of Deficiency in the sum of \$44.13.

3. During the year 1961 petitioner, Arthur Goldberg's father resided with petitioner's brother. His brother took the father as a deduction on his 1961 Federal income tax return. There was no multiple support agreement between the children. The father received Social Security benefits. During said year petitioner contributed \$222.00 toward the support of his father. He also assumed liability for hospital expenses incurred by his father during said year which debt he paid in the year 1964. The amount of said payment was \$716.58. His father died prior to 1964. Petitioner has failed to prove by documentary or other substantial evidence that he provided more than half of his fathers support for the year 1961.

4. During the year 1964 petitioner, Arthur Goldberg's, automobile was damaged while it was parked in a parking lot. The cost of repairing the damage to his automobile was \$125.00. The loss was not insured.

#### CONCLUSIONS OF LAW

A. That since petitioner, Arthur Goldberg, did not provide over half of his fathers support for the year 1961, therefore, he could not properly deduct from his New York taxable income for the year 1964, the sum of \$716.58 paid by him in 1964 on account of his fathers 1961 hospital bill in accordance with the meaning and intent of sections 152 and 213 of the Internal Revenue Code.


B. That since petitioner, Arthur Goldberg, during the year 1964 sustained a casualty loss in the sum of \$125.00 of which \$25.00 was in excess of the first \$100.00 of loss and was not compensated by insurance, therefore, he could properly deduct the said sum of \$25.00 from his New York taxable income for said year in accordance with the meaning and intent of section 165 of the Internal Revenue Code.

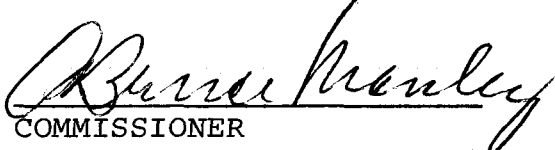
C. That the petition of Arthur Goldberg is granted to the extent of reducing his corrected New York taxable income for the year 1964 from \$6,530.74 to \$6,505.74 and of reducing the additional personal income tax due from \$38.33 to \$37.08 and the Notice of Deficiency issued October 23, 1967 is reduced from \$44.13 to \$42.67 together with such interest as may be lawfully due from October 23, 1967 and, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York

*July 9, 1971*

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER