

STATE OF NEW YORK
STATE TAX COMMISSION

*Graff-Max
& Bertha
Pro. In. (22)*

In the Matter of the Petition

of

MAX AND BERTHA GRAFF

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) 1961

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 21st day of January, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon MAX AND BERTHA GRAFF (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Max & Bertha Graff
15 Watchung Rd.
E. Brunswick, New Jersey
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

21st day of January, 1971

Mauro Tundo

Linda Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

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c/o Burck & Milgrom
73 Livingston Avenue
New Brunswick, New Jersey 08930
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

21st day of January, 1971.

Martha J. Jones

Linda Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
MAX AND BERTHA GRAFF : DECISION
for a Redetermination of a Deficiency :
or for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for :
the year 1961 :
:

The petitioners, Max and Bertha Graff, now residing in the State of Florida and in ill health, have requested the State Tax Commission to make an independent review of the petitioners tax materials and records in lieu of a formal hearing.

FINDINGS OF FACT

1. The petitioners timely filed a New York State income tax non-resident return for the year 1961. On January 11, 1965 the Income Tax Bureau requested additional information concerning allocation of income earned within and without New York State.

2. On April 13, 1965 a deficiency in the sum of \$422.24 was issued and the allocation claimed was disallowed.

3. On June 3, 1965 a petition for redetermination of the deficiency was filed.

4. Mr. Max Graff is a traveling salesman and claimed allocation of income within and without the State.

5. No records were presented substantiating this claimed allocation.

DECISION

A. The taxpayer has failed to sustain the burden of proving his claim.

B. The petition is denied and the deficiency is sustained.

DATED: Albany, New York

STATE TAX COMMISSION

January 20, 1971

Norman Gellman
PRESIDENT

Bruce Mauley
COMMISSIONER

Milton Korman
COMMISSIONER