

STATE OF NEW YORK  
STATE TAX COMMISSION

*Ballenger*  
*Personal* 16

In the Matter of the Petition  
of  
Robert & Lois Ballenger  
For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 16 of the  
Tax Law for the (Year(s) 1956

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

State of New York  
County of Albany

Martha Funaro, 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 5th day of January, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Robert & Lois Ballenger (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Robert & Lois Ballenger  
150 Burns Street, Apt. 6-B  
Forest Hills, 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

5th day of January, 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application	:	
of	:	
ROBERT BALLENGER AND LOIS BALLENGER,	:	DETERMINATION
his wife	:	
for Revision or Refund of Personal Income	:	
Taxes under Article 16 of the Tax Law for	:	
the Year 1956	:	

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Taxpayers applied for revision or refund of personal income taxes under Article 16 of the Tax Law for the year 1956. A formal hearing was held before Alfred Rubenstein, Hearing Officer, in the offices of the State Tax Commission in the City of New York on November 2, 1966. The taxpayer, Robert Ballenger appeared pro se.

FINDINGS OF FACT

1. The issue in this case is whether the taxpayers are jointly liable for an assessment made against a joint return.
2. The taxpayers were husband and wife, living together and filed a joint personal income tax return for 1956 which they both signed.
3. Based upon a federal audit the Income Tax Bureau disallowed deductions of \$2,083.25 and assessed an additional tax of \$86.80 by assessment # TF847557, dated March 23, 1961.
4. The taxpayer, Robert Ballenger, contends that since he was unaware of the federal audit and did not consent to it, the New York assessment should be asserted against his wife, from whom he is now divorced.

DETERMINATION

A. By filing a joint personal income tax return for 1956 the taxpayers consented to computation of the tax on their aggregate income and consented, jointly and severally, to liability for the

payment of the full tax and any additions thereto.

B. The application is therefore denied and the assessment is sustained.

DATED: ALBANY, NEW YORK

December 31, 1970

STATE TAX COMMISSION

Norman E. Johnson  
COMMISSIONER

COMMISSIONER

*Milton Koene*

COMMISSIONER