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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT J. MANGUM

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

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 7th day of August , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Robert J. Mangum

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Robert J. Mangum
930 Linden Blvd.
Brooklyn, New York 11203

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

7th day of August , 1972.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

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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 7th day of August , 1972 , she served the within Notice of Decision (or Determination) by (certified) mail upon Albert R. Gaines, C.P.A. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Albert R. Gaines, C.P.A.
422 Madison Avenue
New York, New York 10017

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

7th day of August , 1972.

Lynne Wilson

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

August 7, 1972

Robert J. Mangum
930 Linden Blvd.
Brooklyn, New York 11203

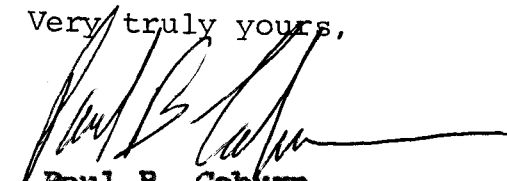
Dear Mr. Mangum:

Please take notice of the **DECISION**
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section(s) **690** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 Months**
from the date of this notice.

Any inquiries concerning the computation of tax
due or refund allowed in accordance with this
decision or concerning any other matter relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,


Paul B. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
ROBERT J. MANGUM : DECISION
for Redetermination of Deficiency or :
for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for :
the Year 1964.

Petitioner, Robert J. Mangum, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1964. (File No. 14545647). A formal hearing was held at the offices of the State Tax Commission, 80 Centre Street, New York, New York, before Francis V. Dow, Hearing Officer, on January 23, 1968, at 1:00 P.M. and continued before Evelyn King, Hearing Officer, on September 24, 1968, at 10:15 A.M. Petitioner appeared by Albert R. Gaines.

ISSUE

Did petitioner, Robert J. Mangum, substantiate for the year 1964, \$1,786.50 in expenses disallowed by the Income Tax Bureau?

FINDINGS OF FACT

1. Petitioner, Robert J. Mangum, filed a New York State income tax resident return for the year 1964. On said return he claimed deductions for contributions of \$520.00, teaching expenses of \$450.00 and entertainment of \$1,400.00.

2. On June 6, 1966, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Robert J. Mangum, disallowing for the year 1964, \$136.50 in contributions, \$250.00 in teaching expenses, and all of the claimed entertainment expenses, and accordingly issued a Notice of Deficiency in the sum of \$190.91.

3. Petitioner, Robert J. Mangum, conceded at the formal hearing that \$136.50 in contributions was properly disallowed.

4. Petitioner, Robert J. Mangum, was employed by the City of New York as Administrative Assistant and First Deputy Commissioner of Hospitals during the year 1964. In connection with his duties he was required to attend numerous conferences with public, labor and civic officials. Many of these conferences were conducted at lunch and dinner. He generally paid for his own meals at these conferences. He was expected by his superior to attend these conferences, although the expenditures were not a required condition of his employment and were not reimbursable by the City of New York. He incurred expenses of \$700.00 during said year in connection with the aforesaid activities.

5. Petitioner, Robert J. Mangum, taught courses at Columbia University, in addition to his employment by the City of New York, during the year 1964. He taught two days a week during eleven months of the year. He failed to submit any documentary or other sufficient evidence to prove that he incurred transportation and other miscellaneous expenses in connection with his teaching activities in excess of the \$200.00 allowed in the Statement of Audit Changes.

CONCLUSIONS OF LAW

A. That petitioner, Robert J. Mangum, failed to substantiate for the year 1964 contributions in excess of \$283.50 and teaching expenses in excess of \$200.00, and accordingly his deductions in excess of said sums were properly disallowed.

B. That petitioner, Robert J. Mangum, submitted documentary or other satisfactory evidence to substantiate the expenditure of \$700.00 for ordinary and necessary business expenses during the year 1964.

C. That the petition of Robert J. Mangum is granted to the extent of reducing the amount of "entertainment" disallowed for the year 1964 from \$1400.00 to \$700.00 and of reducing the amount of additional personal income tax due from \$178.65 to \$108.65 together with such interest as may be lawfully due, and the Income Tax Bureau is hereby directed to accordingly modify the Notice of Deficiency issued June 6, 1966, and, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York
August 7, 1973

STATE TAX COMMISSION

Norman Gallman

COMMISSIONER

Bruce Manley

COMMISSIONER

Milton Kvern

COMMISSIONER