

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ERNEST PEACE

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 Ernest Peace

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

wrapper addressed as follows: Ernest Peace
514 West 211th Street
New York, New York 10034

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

Joseph S. Van Patten

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

August 7, 1972

Ernest Peace
514 West 211th Street
New York, New York 10034

Dear Mr. Peace:

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

Please take further notice that pursuant to **section 690**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 Months** after
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 relat-
ing 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

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
ERNEST PEACE	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1964.	:	

Petitioner, Ernest Peace, 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. 18403684). A formal hearing was scheduled before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York for November 16, 1971, at 9:15 A.M. At said time and place petitioner waived a formal hearing and requested the State Tax Commission to decide the case upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUE

Did petitioner, Ernest Peace, substantiate \$3,152.00 in itemized deductions for the year 1964?

FINDINGS OF FACT

1. Petitioner, Ernest Peace, and his wife filed a New York State combined income tax return for the year 1964. He claimed as itemized deductions \$880.00 in contributions, \$562.00 in interest expense

\$530.00 in taxes and \$1,313.00 in other expenses. His alleged net itemized deductions, after the addition of life insurance premiums and other deductions in the sum \$80.00 and the subtraction of New York State income taxes in the sum of \$213.00, totaled \$3,152.00.

2. On April 24, 1967, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Ernest Peace, disallowing the claimed itemized deductions in the sum of \$3,152.00 and allowing a standard deduction in the sum of \$1,000.00 and accordingly issued a Notice of Deficiency in the sum of \$132.13.

3. Petitioner, Ernest Peace, has failed to submit any documentary or other sufficient evidence to prove that he incurred the expenses listed as itemized deductions in his 1964 New York State combined income tax return.

CONCLUSIONS OF LAW

A. That petitioner, Ernest Peace, failed to substantiate \$3,152.00 in alleged itemized deductions for the year 1964 since he did not submit documentary or other sufficient evidence to support his claim and accordingly said itemized deductions were properly disallowed.

B. That the petition of Ernest Peace is denied and the Notice of Deficiency issued April 24, 1967, is sustained.

DATED: Albany, New York
August 7, 1972

STATE TAX COMMISSION

Lipman Gulbraun

COMMISSIONER

Bruce Mawley

COMMISSIONER

Milton Green

COMMISSIONER



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

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ALBANY, N. Y. 12227

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457-2655, 6, 7

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EDWARD ROOK
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August 7, 1972

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Paul B. Coburn
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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CONCLUSIONS OF LAW

A. That petitioner, Ernest Peace, failed to substantiate \$3,152.00 in alleged itemized deductions for the year 1964 since he did not submit documentary or other sufficient evidence to support his claim and accordingly said itemized deductions were properly disallowed.

B. That the petition of Ernest Peace is denied and the Notice of Deficiency issued April 24, 1967, is sustained.

DATED: Albany, New York
August 7, 1972

STATE TAX COMMISSION

Norman Galbraith

COMMISSIONER

Bruce Masley

COMMISSIONER

Milton Koern

COMMISSIONER

STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N.Y. 12226

REASON APPROVED

Notified

Notified

Notified

Notified

Notified

Notified

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Notified

Notified

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Notified

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CERTIFIED

No. 592716

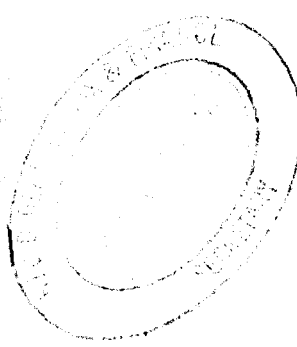
MAIL

Ernest Peace

514 West 211th Street

New York, New York 10034

5F



Address: Ernest Peace
514 West 211th Street
New York, New York 10034
No such office in state
No such office in state
No such office in state

see 2 decisions (960-61-62
+
1963 }

mailed at same time
as this determination