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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ARNOLD REUBEN AND LOUISE REUBEN

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

Lynn 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 16th day of March, 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon ARNOLD REUBEN AND LOUISE REUBEN (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Arnold and Louise Reuben  
15 Hillpark Avenue  
Great Neck, 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

16th day of March, 1972

Martha Furaco

Lynn Wilson

STATE OF NEW YORK  
STATE TAX COMMISSION

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State of New York  
County of Albany

Lynn 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 16th day of March, 1972, she served the within  
Notice of Decision (or Determination) by (certified) mail upon DAVID W.

BERNSTEIN (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. David W. Bernstein  
210 East 52nd Street  
New York, New York 10022

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

16th day of March, 1972.

Martha Turner

Lynn Wilson



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

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

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

**DATED:** Albany, New York  
**March 16, 1972**

**Arnold and Louise Reuben  
15 Hillpark Avenue  
Great Neck, New York**

**Dear Sir & Madam:**

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

Please take further notice that pursuant to **section 690 of**  
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

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In the Matter of the Petition	:	
of	:	
ARNOLD REUBEN AND LOUISE REUBEN	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1964.	:	

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Petitioners, Arnold Reuben and Louise Reuben, have 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. 16986047). 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 2:45 P.M. At said time, petitioners waived a formal hearing and requested that the State Tax Commission 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.

FINDINGS OF FACT

1. Petitioners, Arnold Reuben and Louise Reuben, filed a New York State income tax resident return for the year 1964. They claimed deductions for contributions of \$640.60, medical expenses of \$1,061.42, accounting fees of \$202.59 and unreimbursed business expenses of \$1,503.07 on said return.

2. On November 27, 1967, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Arnold Reuben and Louise Reuben, disallowing, for the year 1964, \$374.00 in contributions, all of the claimed medical expenses and all of the claimed unreimbursed business expenses. It also increased the accounting fee deduction from \$202.59 to \$252.59.

3. Petitioners, Arnold Reuben and Louise Reuben, made charitable contributions during the year 1964 totaling \$266.60. They failed to submit any documentary or other satisfactory evidence to substantiate \$374.00 in alleged additional charitable contributions.

4. Petitioners, Arnold Reuben and Louise Reuben, failed to submit any documentary or other satisfactory evidence to prove that the alleged unreimbursed business expenses of \$1,503.07 constituted ordinary and necessary business expenses incurred by them.

5. Petitioner, Arnold Reuben, incurred legal expenses in the sum of \$1,000.00 during the year 1964. These legal expenses were incurred in connection with his business activities. He neglected to deduct these expenses on his 1964 Federal and New York State income tax returns.

6. Petitioners, Arnold Reuben and Louise Reuben, incurred medical and dental expenses during the year 1964 in the sum of \$1,474.00. They failed to submit any documentary or other satisfactory evidence to substantiate \$289.00 in alleged additional medical expenses. After deduction of 3% of total income they are entitled to a medical expense deduction of \$747.61.

#### CONCLUSIONS OF LAW

A. That petitioners, Arnold Reuben and Louise Reuben, failed to substantiate for the year 1964 charitable contributions in excess of \$266.60, and adjusted medical expenses in excess of \$747.61 and accordingly their deductions in excess of said sums were properly disallowed.

B. That petitioners, Arnold Reuben and Louise Reuben, failed to prove for the year 1964 that the alleged unreimbursed business expenses of \$1,503.07 constituted ordinary and necessary business expenses and accordingly said deduction was properly disallowed.

C. That petitioner, Arnold Reuben's, legal expenses in the sum of \$1,000.00 incurred during the year 1964 was properly deductible as a business expense.

D. That the petition of Arnold Reuben and Louise Reuben is granted to the extent of reducing the total adjustment of income for the year 1964 from \$2,888.49 to \$1,140.88 and of reducing the additional tax due from \$288.85 to \$114.09 and the Notice of Deficiency issued November 27, 1967, is reduced from \$334.19 to \$132.00 together with such interest as may be due from November 27, 1967, and, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York  
*March 16, 1972.*

STATE TAX COMMISSION

*Leopoldo J. Salzman*  
COMMISSIONER

*Bruce Mauley*  
COMMISSIONER

*Martin Korman*  
COMMISSIONER