

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RADCLIFFE W. & DRUSILLA SEMONITE

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) 1960-1961

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 5th day of December, 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon RADCLIFFE W. &
DRUSILLA SEMONITE (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Radcliffe W. & Drusilla Semonite
Box 394
Wurtsboro, New York 12790

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 December, 1972.

Martha Furano

Lynn Wilson



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
December 5, 1972

Radcliffe W. & Drusilla Semonite
Box 394
Wurtsboro, New York 12790

Dear Mr. and Mrs. Semonite:

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,

L. Robert Leisner

L. Robert Leisner

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
RADCLIFFE W. & DRUSILLA SEMONITE	:	
For a Redetermination of a Deficiency	:	DECISION
or for Refund of Personal Income	:	
Taxes under Article 22 of the Tax Law	:	
for the years 1960-1961.	:	

Radcliffe W. & Drusilla Semonite petitioned for a redetermination of Personal Income Taxes for the years 1960 and 1961 under Article 22 of the Tax Law. Formal hearings were held at the offices of the State Tax Commission, New York, New York on December 10, 1969, and December 1, 1970. Radcliffe W. Semonite appeared pro se for the petitioners, and the Income Tax Bureau was represented by Edward H. Best, Esq. (Albert J. Rossi, Esq. of Counsel).

FINDINGS OF FACT

1. A Notice of Deficiency for income taxes was issued on November 12, 1963 under file no. 1-8700434 and the taxpayers timely petitioned for a formal hearing.
2. The Income Tax Bureau's determination was based on a computed gross profit percentage on sales computed on the basis of costs. The taxpayers' records were incomplete and disorganized although all their records and papers were given to the examiner.
3. The petitioner contended that the method employed by the Income Tax Bureau was improper because it was possible for the method to be erroneous and that his returns were correct as filed and that his profit, income, and tax should not be increased as determined by the Income Tax Bureau.

4. A number of judgments were taken against the petitioner in a subsequent year. The petitioner also went out of business and did not start any other business. Petitioner contended that these facts proved income should be accepted as reported.

CONCLUSIONS OF LAW

A. The method of computing income employed by the examiner was authorized by proper accounting procedures and the Tax Law.

B. The petitioner did not establish any error in the determination of the deficiency in taxes.

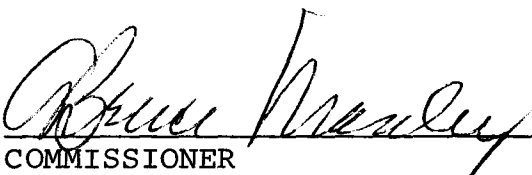
C. The deficiencies as determined by the Income Tax Bureau are sustained.

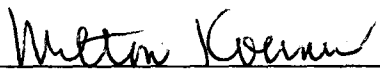
D. Pursuant to the Tax Law, interest shall be added to the total amount due until the date of payment.

DATED: Albany, New York
December 5, 1972

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER