

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EDWARD J. BURDETT, JR.

For a Redetermination of a Deficiency or
a Refund of Normal Income
Taxes under Article(s) 16 of the
Tax Law for the (Year(s) 1954 and 1955:

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 17th day of January, 1973, she served the within
Notice of Decision (or Determination) by (certified) mail upon EDWARD J.

BURDETT, JR. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Edward J. Burdett, Jr.
50 South Munn Avenue
East Orange, New Jersey

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

17th day of January, 1973.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EDWARD J. BURDETT, JR.

For a Redetermination of a Deficiency or
a Refund of Normal Income
Taxes under Article(s) 16 of the
Tax Law for the (Year(s)) 1954 and 1955 :

AFFIDAVIT OF MAILING
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State of New York
County of Albany

MARTHA FUNARO

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she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 17th day of January , 19 73, she served the within
Notice of Decision (or Determination) by (certified) mail upon SILBERMAN AND
DODIS, 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:

Silberman and Dodis, C.P.A.
Security Building
615 Nye Avenue
Irvington 11, New Jersey

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
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Sworn to before me this

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Lynn 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
January 17, 1973

Edward J. Burdett, Jr.
50 South Munn Avenue
East Orange, New Jersey

Dear Mr. Burdett:

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

Please take further notice that pursuant to
Section(s) **375** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **90 days**
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 Application :
of :
EDWARD J. BURDETT, JR. : DETERMINATION
for Revision or Refund of Normal Income :
Taxes under Article 16 of the Tax Law :
for the Years 1954 and 1955. :

The State Tax Commission having assessed additional income taxes under Article 16 of the Tax Law against the above named taxpayer on his returns for the years 1954 and 1955; and the taxpayer having filed applications for revision or refund related to such additional assessments and such applications having been denied; and a formal hearing having been scheduled pursuant to demand therefor, on February 7, 1964 at the offices of the State Tax Commission, 80 Centre Street, New York, New York before Laurence S. Gifford, Hearing Officer, and the taxpayer having defaulted and failed to appear at such hearing; and the taxpayer having further failed to avail himself of opportunity to open the default; and the file having been duly examined and considered,

The State Tax Commission hereby finds that:

1. By notice of additional assessment B-414534 dated April 9, 1958 related to the year 1954, the Department of Taxation and Finance disallowed \$5,000.00 out of the amount deducted by the taxpayer for business expenses as unsubstantiated and not ordinary and necessary expenses and disallowed further as unsubstantiated the amount of \$463.09 which had been deducted for medical expenses; and it assessed additional normal tax in the amount of \$275.29 on the total amount so disallowed. By notice of additional assessment B-569091 dated

March 17, 1959 related to the year 1955, the Department disallowed \$5,000.00 of the amount claimed for business expenses as unsubstantiated and excessive, and disallowed also as unsubstantiated the amount of \$898.51 deducted for medical expenses; and it assessed additional normal income taxes in the amount of \$157.45 on those amounts so disallowed.

2. The taxpayer was employed as a traveling salesman for three named employers; Color-Mail, Inc. and American Furniture Sales Company, both of Cleveland, Ohio, and Sam Herscovitz Company, Inc. of Chicago, Illinois.

3. As to the year 1954, the taxpayer listed business expenses for transportation, repairs and maintenance, hotels and meals, advertising, entertainment and gifts to a total of \$10,373.00, of which amount he claimed as deductible unreimbursed expense the amount of \$9,252.42. He further claimed medical expenses totaling \$820.00 of which he calculated that the said amount of \$463.09 was deductible. In the year 1955 the taxpayer claimed business expenses of the same kinds and deducted as unreimbursed expenses the amount of \$9,720.57. For that year, he claimed medical expenses totaling \$1,084.00, out of which he calculated the said amount of \$898.51 to be deductible.

4. At an informal conference held with a representative of the Department on November 12, 1959, the taxpayer reportedly failed to exhibit bills or other documentary evidence to substantiate the business expenses claimed except for a portion of the hotel and transportation expenses, and failed to produce any further evidence to substantiate the medical expenses claimed.

5. At the formal hearing scheduled on February 7, 1964, neither the taxpayer nor his representative of record appeared; and the taxpayer later failed to reply to a letter from the Department dated April 3, 1964, which was evidently delivered to him by certified mail on April 4, 1964.

Upon the foregoing evidence the State Tax Commission hereby
DETERMINES:

That the said additional assessments dated April 9, 1958
and March 17, 1959, assessing additional normal income taxes for
the years 1954 and 1955, respectively, and further described in
paragraph 1 hereof, were lawful and correct, and the said additional
taxes are presently due and owing in the amounts of \$275.29 for
the year 1954, and of \$157.45 for the year 1955, as of the said dates
thereof, subject to interest, and to penalties if any,

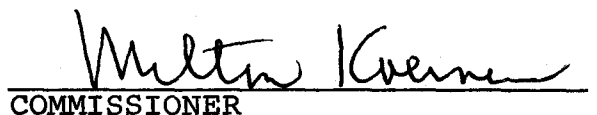
And it is so ORDERED.

DATED: Albany, New York
January 17, 1973

STATE TAX COMMISSION

COMMISSIONER


COMMISSIONER


COMMISSIONER



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
January 17, 1973

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50 South Munn Avenue
East Orange, New Jersey

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of the State Tax Commission enclosed herewith.

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Section(s) **375** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **90 days**
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,

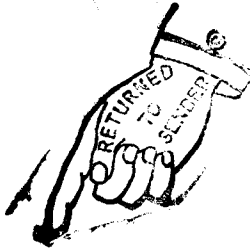

Paul B. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227



11/16/61
Address, Mailed, and address
of Liberman and Dodis, C.P.A.
Security Building
535 Ave Avenue
Washington 11, New Jersey
unknown

Att. Hoover
Judy
Frank

STATE TAX COMMISSION

In the Matter of the Application :
of :
EDWARD J. BURDETT, JR. : DETERMINATION
for Revision or Refund of Normal Income :
Taxes under Article 16 of the Tax Law :
for the Years 1954 and 1955. :

The State Tax Commission having assessed additional income taxes under Article 16 of the Tax Law against the above named taxpayer on his returns for the years 1954 and 1955; and the taxpayer having filed applications for revision or refund related to such additional assessments and such applications having been denied; and a formal hearing having been scheduled pursuant to demand therefor, on February 7, 1964 at the offices of the State Tax Commission, 80 Centre Street, New York, New York before Laurence S. Gifford, Hearing Officer, and the taxpayer having defaulted and failed to appear at such hearing; and the taxpayer having further failed to avail himself of opportunity to open the default; and the file having been duly examined and considered,

1. By notice of additional assessment B-414534 dated April 9, 1958 related to the year 1954, the Department of Taxation and Finance disallowed \$5,000.00 out of the amount deducted by the taxpayer for business expenses as unsubstantiated and not ordinary and necessary expenses and disallowed further as unsubstantiated the amount of \$463.09 which had been deducted for medical expenses; and it assessed additional normal tax in the amount of \$275.29 on the total amount so disallowed. By notice of additional assessment B-569091 dated

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2. The taxpayer was employed as a traveling salesman for three named employers; Color-Mail, Inc. and American Furniture Sales Company, both of Cleveland, Ohio, and Sam Herscovitz Company, Inc. of Chicago, Illinois.

3. As to the year 1954, the taxpayer listed business expenses for transportation, repairs and maintenance, hotels and meals, advertising, entertainment and gifts to a total of \$10,373.00, of which amount he claimed as deductible unreimbursed expense the amount of \$9,252.42. He further claimed medical expenses totaling \$820.00 of which he calculated that the said amount of \$463.09 was deductible. In the year 1955 the taxpayer claimed business expenses of the same kinds and deducted as unreimbursed expenses the amount of \$9,720.57. For that year, he claimed medical expenses totaling \$1,084.00, out of which he calculated the said amount of \$898.51 to be deductible.

4. At an informal conference held with a representative of the Department on November 12, 1959, the taxpayer reportedly failed to exhibit bills or other documentary evidence to substantiate the business expenses claimed except for a portion of the hotel and transportation expenses, and failed to produce any further evidence to substantiate the medical expenses claimed.

5. At the formal hearing scheduled on February 7, 1964, neither the taxpayer nor his representative of record appeared; and the taxpayer later failed to reply to a letter from the Department dated April 3, 1964, which was evidently delivered to him by certified mail on April 4, 1964.

Upon the foregoing evidence the State Tax Commission hereby
DETERMINES:

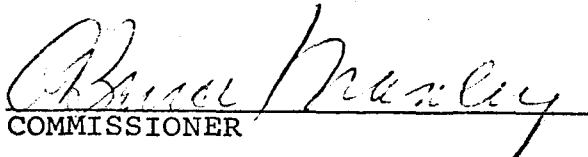
That the said additional assessments dated April 9, 1958
and March 17, 1959, assessing additional normal income taxes for
the years 1954 and 1955, respectively, and further described in
paragraph 1 hereof, were lawful and correct, and the said additional
taxes are presently due and owing in the amounts of \$275.29 for
the year 1954, and of \$157.45 for the year 1955, as of the said dates
thereof, subject to interest, and to penalties if any,

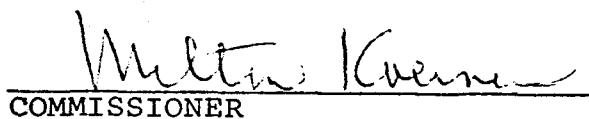
And it is so ORDERED.

DATED: Albany, New York
January 17, 1973

STATE TAX COMMISSION

COMMISSIONER


COMMISSIONER


COMMISSIONER

Subject tax payer passed away on February 10, 1970
at East Orange General Hospital. Therefore,
the attached papers are returned.



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

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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
January 17, 1973

Edward J. Burdett, Jr.
50 South Munn Avenue
East Orange, New Jersey

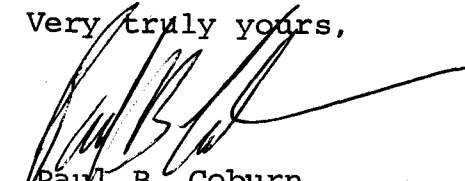
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sion must be commenced within 90 days
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Very truly yours,



Paul B. Coburn
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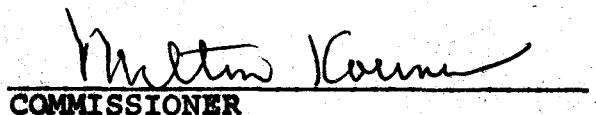
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DATED: Albany, New York
January 17, 1973

STATE TAX COMMISSION

COMMISSIONER


COMMISSIONER


COMMISSIONER



State of New York
Department of Taxation and Finance
State Campus
Albany, N.Y. 12227

Paul Coburn - 2nd Floor
Kate [Signature]