

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

GARETTA S. LYONS

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) 1965

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 21st day of February , 1973 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Garetta S. Lyons

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

2 Judges Lane
Smithtown, L.I., New York 11787

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

21st day of February , 1973.

Lynn Wilson

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION

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

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

February 21, 1973

Garetta S. Lyons
2 Judges Lane
Smithtown, L.I., New York 11787

Dear Mrs. Lyons:

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 Leimer

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
GARETTA S. LYONS	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for the	:	
Year 1965.	:	

The taxpayer petitioned for a redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the year 1965.

The taxpayer submitted the case for decision on information contained in the file.

ISSUE

I. Did the taxpayer sustain a casualty loss of \$1,930.00 in 1965 from ice damage to her boat dock?

II. Where the taxpayer claimed charitable contributions of \$925.00, was the disallowance of \$403.56 for lack of substantiation correct?

FINDINGS OF FACT

1. Petitioner, Garetta S. Lyons, timely filed a New York State income tax return for the year 1965 with her husband who has since died.

2. A Notice of Determination of deficiencies in income tax for the year 1965 was issued on January 29, 1968 against petitioner under File No. 48089560.

3. The taxpayer petitioned for redetermination of the deficiency.

4. The taxpayer's wooden boat dock which was the only access to her premises on West Fire Island was destroyed by ice in the winter of 1965. The taxpayer claimed a loss of \$1,930.00 on her tax return.

5. The taxpayer submitted an appraisal by a valuation engineer that the damage was \$2,500.00. The damage by ice was at least in the amount of \$1,930.00 as claimed.

6. The taxpayer claimed deductions for contributions of \$925.00. The taxpayer submitted receipts for about \$440.00 and she claimed the balance as cash items. The examiner allowed \$521.44 as a substantiated deduction.

CONCLUSIONS OF LAW

A. The claimed casualty loss of \$1,930.00 by the ice destroying the taxpayer's dock has been substantiated. The loss for damage to taxpayer's property by the ice is deductible. Seward City Mills 44 B.T.A. 173 (acg).

B. In all other respects, the taxpayer's petition is denied. The disallowance of part of her contributions as unsubstantiated is sustained.

C. The deficiency in tax shall be recomputed in accord with this decision. Interest shall be added to the total amount due until paid.

DATED: Albany, New York
February 21, 1973

STATE TAX COMMISSION

Norman Gallman
COMMISSIONER

Bruce Wankley
COMMISSIONER

Walter Koenig
COMMISSIONER