

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

SAMUEL T. McCAMMON

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, 1962,
1963 & 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 21st day of February, 1973, she served the within
Notice of Decision (or Determination) by (certified) mail upon Samuel T. McCammon

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Samuel T. McCammon
239 Hawthorne Street
Brooklyn, 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

21st day of February, 1973.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

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of

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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 Irving Forman

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Irving Forman
170-16 Jamaica Avenue
Jamaica, New York 11432

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Lynn Wilson

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

February 21, 1973

**Samuel T. McCammon
239 Hawthorne Street
Brooklyn, New York**

Dear Mr. McCammon:

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
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
SAMUEL T. McCAMMON : DECISION
for Redetermination of a Deficiency or :
for Refund of Personal Income Taxes pur- :
suant to Article 22 of the Tax Law for :
the Years 1960, 1961, 1962, 1963, and :
1964. :

Taxpayer petitioned the State Tax Commission for a redetermination of his tax deficiencies for the years 1960, 1961, 1962, 1963, and 1964. A formal hearing was scheduled for May 13, 1970 at 1:30 P.M. at the offices of the State Tax Commission in New York City before Francis X. Boylan. The taxpayer's representative requested a submission on the record.

An order of default was entered on August 14, 1970, on application of the taxpayer the default order is reopened to permit a submission and review of the taxpayer's case on the record.

FINDINGS OF FACT

1. A notice of determination of deficiencies in income tax for the years 1960, 1961 through 1964 was issued on January 16, 1967, to the taxpayer.

2. The deficiencies are based on lack of substantiation of itemized personal deductions.

3. The representative's letter of deductions, submitted as proof is conclusory. It is not detailed, but groups the deductions in general categories.

CONCLUSIONS OF LAW

A. The letter submitted by the taxpayer's representative fails to substantiate the deductions.

B. The determination of the deficiencies herein is sustained.

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

DATED: Albany, New York
February 21, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK
Department of Taxation and Finance
STATE GAMBUS
ALBANY, N. Y. 12227



Handwritten signature

Samuel T. McCammon
239 Hawthorne Street
Brooklyn, New York

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CERTIFIED

No. 287609

MAIL

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DATED: Albany, New York
February 21, 1973

STATE TAX COMMISSION

Norman Gallivan
COMMISSIONER

Bruce Manley
COMMISSIONER

Milton Koen
COMMISSIONER