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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
BELINDA A. BRACKENRIDGE a/k/a :  
BELINDA B. WARD :

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

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) 1968. :

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 8th day of November , 1973 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Belinda B.

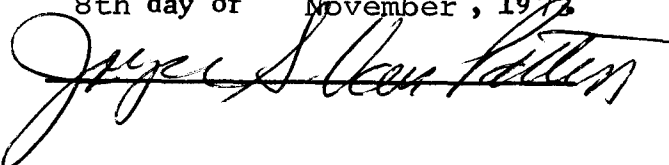

Ward (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mrs. Belinda B. Ward  
245 Jamaica Lane  
Palm Beach, Florida 33480

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

8th day of November , 1972

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
BELINDA A. BRACKENRIDGE a/k/a :  
BELINDA B. WARD :  
For a Redetermination of a Deficiency or :  
a Refund of Personal Income :  
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Notice of Decision (or Determination) by (certified) mail upon Belinda B.

Ward (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Marvin E. Korf, C.P.A.  
Haskins & Sells, C.P.A.'s  
100 Chase Stone Center  
Colorado Springs, Colorado 80902  
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

8th day of November , 1973

*[Signature]*

*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  
Mario A. Procaccino,  
~~MORTIMER K. COHEN, JR., ACTING PRESIDENT~~

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

**Dated:** Albany, New York  
**November 8, 1973**

**Mrs. Belinda B. Ward**  
**245 Jamaica Lane**  
**Palm Beach, Florida 33480**

**Dear Mrs. Ward:**

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

Please take further notice that pursuant to  
Section ~~(5)~~ **690** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **4 months**  
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

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In the Matter of the Petition	:	
of	:	
BELINDA A. BRACKENRIDGE a/k/a	:	DECISION
BELINDA B. WARD	:	
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1968.	:	

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Petitioner, Belinda A. Brackenridge a/k/a Belinda B. Ward, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1968. (File No. 8-14638579). On January 16, 1973, the petitioner advised the State Tax Commission, in writing, that she desired to waive a formal hearing and to submit the case to the State Tax Commission upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUE

Did petitioner, Belinda A. Brackenridge a/k/a Belinda B. Ward, substantiate \$4,978.00 for "other" itemized deductions during the year 1968?

FINDINGS OF FACT

1. Petitioner, Belinda A. Brackenridge a/k/a Belinda B. Ward, filed a New York State income tax resident return for the year 1968.

On Schedule "B" of said return she listed "other" itemized deductions in the sum of \$4,978.00. These consisted of alleged deductions of \$400.00 for tax preparation fees, \$1,334.00 for trustees commissions, \$344.00 for estate tax under section 691(c) IRC and \$2,900.00 for a casualty loss.

2. On November 29, 1971, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Belinda A. Brackenridge a/k/a Belinda B. Ward, disallowing for the year 1968 the deductions set forth in paragraph "1" upon the grounds that said deductions were unsubstantiated and imposing additional personal income tax in the sum of \$696.92 plus interest. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$806.55.

3. Petitioner, Belinda A. Brackenridge a/k/a Belinda B. Ward, failed to submit documentary or other sufficient evidence to substantiate the alleged deductions referred to in paragraph "1". The Income and Principal Statement of First National City Bank and the Schedule "E" attached to the petition together with the Federal and New York State tax returns, which constituted the documentary materials in the file, did not contain sufficient information to substantiate the alleged deductions.

#### CONCLUSIONS OF LAW

A. That petitioner, Belinda A. Brackenridge a/k/a Belinda B. Ward, failed to substantiate \$4,978.00 in "other" itemized deductions for the year 1968, since she did not submit documentary or other satisfactory evidence to support her claim, and accordingly said

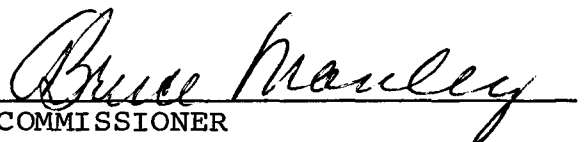
deductions were properly disallowed.

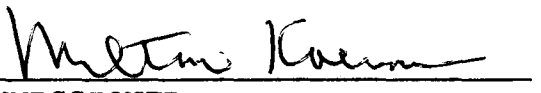
B. That the petition of Belinda A. Brackenridge a/k/a Belinda B. Ward is denied and the Notice of Deficiency issued November 29, 1971, is sustained.

DATED: Albany, New York  
November 8, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER