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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

FRANK J. WEISSE and

ALVA A. WEISSE

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) 1967

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 27th day of February , 1973 , she served the within

Notice of Decision (or Determination) by (certified) mail upon FRANK J. and

ALVA A. WEISSE

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Frank J. and Alva A. Weisse  
4 Corringway Court, Dix Hills  
Huntington (Melville P.O.), N.Y. 11746

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

27th day of February , 1973.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
FRANK J. WEISSE and  
ALVA A. WEISSE  
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) 1967

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 27th day of February, 1973, she served the within  
Notice of Decision (or Determination) by (certified) mail upon ABRAHAM J. BRILOFF,  
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:

Abraham J. Briloff, C.P.A.  
52 Gramercy Park  
New York, N. Y. 10010

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

27th day of February, 1973

Lynne 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 27, 1973

Frank J. and Alva A. Weiss  
4 Corringway Court, Dix Hills  
Huntington (Melville P.O.), N.Y. 11746

Dear Mr. and Mrs. Weiss:

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 TAX COMMISSION

for Redetermination of a Deficiency or  
for Refund of Personal Income Taxes  
under Article 22 of the Tax Law for  
the Year 1967.

4. The taxpayers took a \$2,000.00 deduction for the use of the home for business purposes. The Income Tax Bureau held this

was an improper deduction since it was not a condition of employment and there was no documentation of the expenditure.

5. At a conference, the deduction was estimated by the representative.

CONCLUSIONS OF LAW

A. There were no records of the expense and the accountant's estimate does not constitute substantiation. Rev. Rul. 62-180, 1962-2CB2. Further, the expenses were not shown to be a condition of the taxpayers' employment.

B. The taxpayers' petition is denied and the determination of the deficiency is sustained.


C. Pursuant to the Tax Law, interest shall be added to the total amount due until paid.

DATED: Albany, New York  
February 27, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER