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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

CLIFFORD A. & DORIS H. WINTON

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) 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 24th day of July , 1973 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Clifford A. &
Doris H. Winton (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Clifford A. & Doris H. Winton
5 Sunnyside Road, West Farms
Wilmington, Delaware

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

24th day of July , 1973

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

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CLIFFORD A. & DORIS H. WINTON

For a Redetermination of a Deficiency or
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Tax Law for the (Year(s) 1964

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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 24th day of July , 1973 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Norman Blum, 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: Norman Blum, P.A.
11 Park Place
New York, New York 10007

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

24th day of July , 1973.

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,  PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

July 24, 1973

Clifford A. & Doris M. Winton
5 Sunnyside Road, West Farms
Wilmington, Delaware

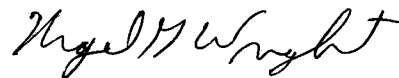
Dear Mr. & Mrs. Winton:

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

Please take further notice that pursuant to
Section(s) **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,



Nigel G. Wright

HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE TAX COMMISSION

In the Matter of the Petition :
of :
CLIFFORD A. and DORIS H. WINTON : DECISION
for Redetermination of Deficiency or :
for Refund of Personal Income Tax :
under Article 22 of the Tax Law for :
the Year 1964. :

Petitioners, Clifford A. and Doris H. Winton, filed a petition pursuant to section 689 for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1964. A hearing was duly held on January 10, 1973, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, before Nigel G. Wright, Hearing Officer. Norman Blum, P.A., appeared for the petitioners and Saul Heckelman, Esq. (James Scott, Esq., of Counsel) appeared for the Income Tax Bureau. The record of said hearing has been duly examined and considered.

The issues are (a) whether the Notice of Deficiency was timely issued by the Income Tax Bureau so as to suspend the Statute of Limitations and (b) whether the petitioners have substantiated their claimed entertainment and travel expenses.

1. Petitioners filed a timely tax return on April 15, 1965, for the taxable year 1964.

2. Petitioners received a Notice of Deficiency for \$335.39, plus interest of \$47.67 on August 28, 1967. The deficiency was based upon disallowed sales and entertaining expenses, claimed as entertainment and travel expenses.

3. On October 24, 1967, petitioners duly submitted a petition for redetermination of deficiency of personal income tax for the year 1964.

4. Petitioners have not submitted evidence sufficient to substantiate their claimed entertainment and travel expenses.

CONCLUSIONS OF LAW

The Notice of Deficiency was timely issued within three years of filing so as to suspend the Statute of Limitations pursuant to section 689(a) and 689(b) of the Tax Law so that assessment is now proper.

Petitioners have not carried their burden of proof to substantiate their claim for entertainment and travel expenses.

DECISION

The petition is denied and the deficiency is affirmed together with such further interest as may be due under section 684 of the Tax Law.

DATED: Albany, New York
July 24, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER