

POOR  
QUALITY  
THE FOLLOWING  
DOCUMENT (S)  
ARE  
FADED & BLURRED

PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition

of

CONSTANCE BRAVER

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) 1966.

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

---

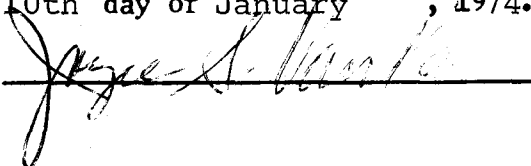
State of New York  
County of Albany


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 10th day of January, 1974, she served the within Notice of Decision (or Determination) by (certified) mail upon Mrs. Constance Braver (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mrs. Constance Braver  
1937 Thousand Oaks Blvd.  
Berkeley, California 94707  
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

10th day of January, 1974.







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,  
~~FORMERLY TAX MANAGER~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
January 10, 1974

Mrs. Constance Braver  
1937 Thousand Oaks Blvd.  
Berkeley, California 94707

Dear Mrs. Braver:

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 OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
CONSTANCE BRAVER : DECISION  
for a Redetermination of a Deficiency :  
or for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Year 1966. :

---

Constance Braver filed a petition under section 689 of the Tax Law for the redetermination of a deficiency issued November 29, 1971, in the amount of \$208.22 plus interest of \$57.74 and a penalty for failure to file a return of \$52.05 for a total of \$318.01 for personal income tax under Article 22 of the Tax Law for the year 1966.

In lieu of a hearing, the petitioner submits her case to the Commission on the file of the Income Tax Bureau. Said file has been duly examined and considered.

ISSUE

The issue in this case is whether petitioner filed a 1966 New York State personal income tax return.

FINDINGS OF FACT

1. Petitioner, Constance Braver, resided in Berkeley, California, with her husband. She was a partner in a New York partnership, Merit Plastics of Lynbrook, Long Island. Her husband had no apparent interest in that business. Petitioner has been divorced since 1970.

2. Merit Plastics reported Mrs. Braver's share of partnership income items totaling \$7,493.62. A Federal audit in January 1968 disclosed additional partnership income of which Mrs. Braver's

share was \$309.68. The partnership filed a notice of Federal changes with New York State.

3. Upon inquiry, Mrs. Braver, in 1969, filed a notice of Federal changes which showed a tax had been previously paid for 1966. However, the Income Tax Bureau has no record of a return having been filed or payment having been received. Upon further inquiry, Mrs. Braver, in 1972, filed what purports to be a duplicate of an original return and showing only partnership items. These items are (erroneously) evenly divided between herself and her husband. The return bears a rubber stamp of a New York City accountant.

4. The deficiency notice computes a tax on Mrs. Braver's income giving credit for the amount paid with the notice of Federal changes. However, she is allowed only one exemption of \$600.00. She did take four exemptions on the prior returns which were filed.

CONCLUSIONS OF LAW

The evidence is not strong enough to show that a return was filed in 1966. However, petitioner will be allowed four exemptions.

The deficiency is recomputed to be \$122.00 plus a penalty of \$30.50 and interest of \$33.83 to the date of deficiency with such further interest as computed under section 684 of the Tax Law.

DATED: Albany, New York  
January 10, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER