

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

PEARNE W. BILLINGS

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) 16 of the
Tax Law for the Year(s) 1955 and 1957.:

State of New York
County of Albany

JANET MACK

, 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 17th day of June , 1975 , she served the within

Notice of Decision ~~(for Redetermination)~~ by ~~(certified)~~ mail upon Elmer Shaw, C.P.A.

(representative of) the petitioner in the within

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

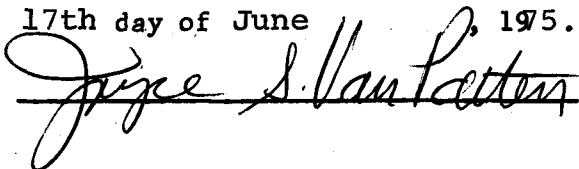
wrapper addressed as follows: Elmer Shaw, C.P.A.
2601 Lodi Street
Syracuse, New York

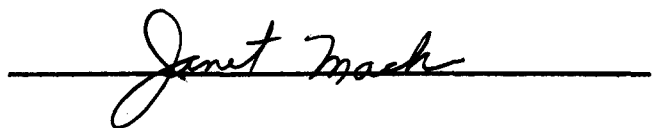
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

17th day of June , 1975.





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

1092



☐ Moved, left no address
☒ Through number
☐ Incomplete
☐ Addressed to wrong person

Elmer Shaw, C.P.A.
Suite 700 - Empire Building
472 South Salina Street
Syracuse, New York



ATTN: Mr. Shaw
Belg-779

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

PEARNE W. BILLINGS

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 16 of the
Tax Law for the Year(s) 1955 and 1957.:

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County of Albany

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Notice of Decision (~~of Redetermination~~) by (~~certified~~) mail upon Pearne W. Billings

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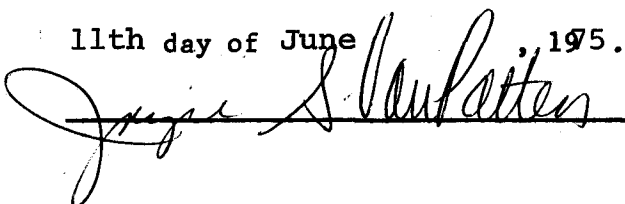
wrapper addressed as follows: Mr. Pearne W. Billings
103 Knollwood Road
Fayetteville, New York

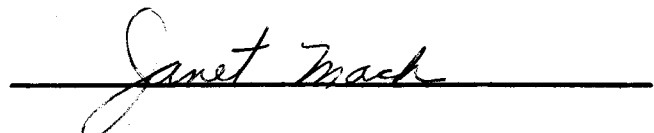
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(post office or official depository) under the exclusive care and custody of
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That deponent further says that the said addressee is the (~~representative~~
~~of~~) petitioner herein and that the address set forth on said wrapper is the last
known address of the (~~representative of the~~) petitioner.

Sworn to before me this

11th day of June , 1975.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

PEARNE W. BILLINGS

For a Redetermination of a Deficiency or
a Refund of Personal Income :
Taxes under Article (33) 16 of the :
Tax Law for the Year(s) 1955 and 1957 :

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OF NOTICE OF DECISION
BY ~~(CERTIFIED)~~ MAIL

State of New York
County of Albany

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Sworn to before me this

11th day of June

, 1975

James J. Van Patten

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION
James H. Kelly, Jr.
MANAGING ATTORNEY, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214-A
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655
MR. LEISNER 457-2657
MR. COBURN 457-2896

MAILED: Albany, New York
June 11, 1975

Mr. Pearne W. Billings
103 Knollwood Road
Fayetteville, New York

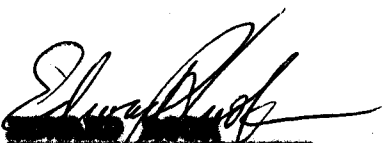
Dear Mr. Billings:

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

Please take further notice that pursuant to
Section(s) **375** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **90 days**
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,


EDWARD ROOK
SECRETARY TO
COMMISSION

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
PEARNE W. BILLINGS :
for Redetermination of Deficiency or : DECISION
for Refund of Personal Income Tax :
under Article 16 of the Tax Law for :
the Years 1955 and 1957. :
:

The petitioner, Pearne W. Billings, filed a petition for redetermination of deficiency or for refund of personal income tax under Article 16 of the Tax Law for the years 1955 and 1957.

A hearing was held before Thomas F. Perry, Hearing Officer, at the offices of the State Tax Commission, John H. Hughes State Office Building, Syracuse, New York, on February 28, 1975. The petitioner was represented by Elmer Shaw, CPA. The Income Tax Bureau was represented by Saul Heckelman, Esq. (Alexander Weiss, Esq., of counsel).

ISSUE

Did adjustments made by the Appellate Division of the Internal Revenue Service allegedly for the years 1955 and 1957 have an affect upon and modify New York State tax liability for 1955 and 1957?

FINDINGS OF FACT

1. On April 15, 1959, the Income Tax Bureau issued an assessment for the year 1955 in the amount of \$1,774.63, based upon additional income attributable to a partnership and upon disallowance of certain deductions.
2. On April 14, 1961, the Income Tax Bureau issued an assessment in the amount of \$4,071 for the year 1957, based upon additional income attributable to a partnership and upon disallowance of certain deductions.
3. In June of 1965, the Income Tax Bureau, based on audit information, adjusted the 1955 and 1957 liability by cancelling \$1,405.20 and \$1,897.43, respectively, from the original assessed amounts.

4. In October of 1965, the Petitioner filed Form IT-114, requesting a hearing on the balance of the assessments for the years 1955 and 1957.

5. The Petitioner contends that an adjustment to his tax liability made by agreement with the District Director of the Buffalo Internal Revenue Service should result in adjustments to the New York State liability outstanding for the years 1955 and 1957.

6. The Petitioner's representative, Mr. Shaw, submitted in evidence one page of an agreement between the Petitioner and the Internal Revenue Service, which did not indicate tax period involved, the items adjusted, or signatures of the parties of the agreement. Also submitted was a Certificate of Release of Federal Tax lien of the period 1957. Mr. Shaw had no other evidence or information to submit which would have a bearing on the tax issues involved for 1955 and 1956.

CONCLUSION OF LAW

A. The Petitioner has failed to put forth information of a definitive nature or compelling evidence which would support the contention that Federal tax adjustments should also result in further New York State Tax adjustments for the years in question.

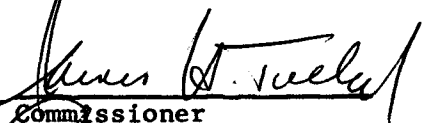
B. The Petition of Pearne W. Billings is denied, and the balance of the assessments dated April 15, 1959 (FA81784) and April 14, 1961 (FA90486) for the years 1955 and 1957, respectively, are sustained.

DATED:

Albany, New York

June 11, 1975

STATE TAX COMMISSION


Commissioner


Commissioner


Commissioner