

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ELIZABETH S. FAGAN

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 ~~(8)~~ **22** of the
Tax Law for the Year ~~(3)~~ **1972.**

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 **26th** day of **November**, 19**75**, she served the within
Notice of Decision (~~XXXXXXXXXX~~) by (certified) mail upon **ELIZABETH S.**

FAGAN

~~XXXXXXXXXX~~

the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Mrs. Elizabeth S. Fagan
1319 West Moss Avenue
Peoria, Illinois 61606

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 ~~XXXXXXXXXX~~
~~XX~~ petitioner herein and that the address set forth on said wrapper is the last
known address of the ~~XXXXXXXXXX~~ petitioner.

Sworn to before me this

26th day of **November**, 19**75**.

Mary Groff

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

PAUL GREENBERG
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

JAMES H. TULLY, JR., PRESIDENT
MILTON KOERNER

BUILDING 9, ROOM 107
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

Mr. Wright
Mr. Coburn
Mr. Leisner

(518) 457-3336

DATED: Albany, New York
November 26, 1975

Elisabeth S. Pagan
1319 West Moss Avenue
Peoria, Illinois 61606

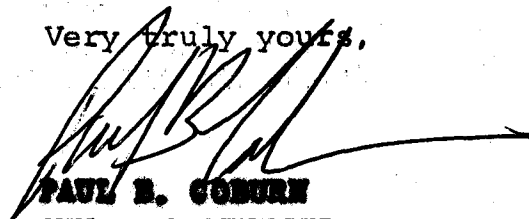
Dear Mrs. Pagan:

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

Please take further notice that pursuant to
Section (X) **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: ~~XXXXXXXXXXXXXXXXXXXX~~
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
ELIZABETH S. FAGAN	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1972.	:	

Petitioner, Elizabeth S. Fagan, 1319 West Moss Avenue, Peoria, Illinois 61606, 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 1972. (File No. 2-10769411). On July 31, 1974, 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, consenting to the issuing of a decision with respect thereto without the introduction of additional evidence on the part of the above named taxpayer. The State Tax Commission renders the following decision after due consideration of said record.

ISSUE

Did petitioner, Elizabeth S. Fagan, substantiate \$1,638.00, \$4,164.00 and \$425.00 for deductions for rental loss, medical and dental expenses and contributions, respectively, during the year 1972?

FINDINGS OF FACT

1. Petitioner, Elizabeth S. Fagan, filed a New York State income tax resident return for the year 1972. In her 1972 Federal income tax return, she listed deductions reducing total income by the sum of \$6,227.00. These constituted deductions for rental loss of \$1,638.00, medical and dental expenses of \$4,164.00, and contributions of \$425.00, as set forth under U.S. Individual Income Tax Return 1040, Schedule A, lines 10 and 21, and Schedule E, Part II, line 2 respectively.

2. On February 25, 1974, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Elizabeth S. Fagan, disallowing for the year 1972, the deductions set forth in paragraph "1" upon the grounds that said deductions were unsubstantiated. In addition, since the claimed \$1,670.00 for depreciation or depletion, and the \$2,968.00 for other expenses were not substantiated, they could not be deducted against the \$3,000.00 rental income. Therefore, petitioner's reported New York taxable income was adjusted upward \$3,000.00. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$524.90.

3. Petitioner, Elizabeth S. Fagan, failed to submit documentary or other sufficient evidence to substantiate the alleged deductions referred to in paragraphs "1" and "2". The petition together with the Federal and New York State income tax returns, which constituted the documentary materials in the file, did not contain sufficient information to substantiate the alleged deductions.

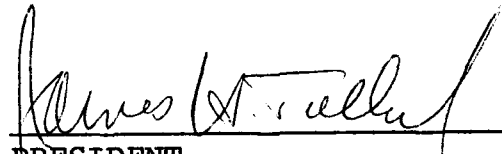
CONCLUSIONS OF LAW

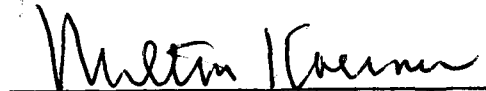
A. That petitioner, Elizabeth S. Fagan, failed to substantiate \$6,227.00 in total deductions for rental loss, medical and dental expenses, and contributions for the year 1972 since she did not submit documentary or other satisfactory evidence to support her claim, and accordingly, said deductions were properly disallowed.

B. That the petition of Elizabeth S. Fagan is denied and the Notice of Deficiency issued February 25, 1974, is sustained.

DATED: Albany, New York
November 26, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER

COMMISSIONER