

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES MAY, JR. and SYLVIA MAY

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)~~ 22 of the
Tax Law for the Year ~~(s)~~ 1970.

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 December, 1975, she served the within
Notice of Decision ~~(or Determination)~~ by (certified) mail upon Charles May, Jr.
and Sylvia May, ~~(representative of)~~ the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Mr. and Mrs. Charles May, Jr.
73 Columbus Place
Springdale, Connecticut 06907

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)~~
~~the~~ petitioner herein and that the address set forth on said wrapper is the last
known address of the ~~(representative of)~~ petitioner.

Sworn to before me this

17th day of December, 1975.

May Groff

Janet Mack

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES MAY, JR. and SYLVIA MAY

for Redetermination of a Deficiency or
for Refund of Personal Income Taxes under :
Article 22 of the Tax Law for the Year
1970. :

DECISION

Petitioners, Charles May, Jr. and Sylvia May, 73 Columbia Place, Springdale, Connecticut 06907, petitioned for a redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the year 1970.

Petitioners waived a formal hearing and the case was submitted for decision on information contained in the file.

ISSUE

I. Whether adjustments made by petitioners to their 1970 income were substantiated?

II. Whether itemized deductions as claimed on petitioners' 1970 New York State income tax return were deductible?

FINDINGS OF FACT

1. Petitioners, Charles May, Jr. and Sylvia May, timely filed New York State income tax returns for the year 1970.

2. A Notice of Determination of deficiencies in personal income taxes for the year 1970 was issued on September 25, 1972 against the taxpayers under File No. 0-55808626.

3. The taxpayers petitioned for a redetermination of the deficiencies.

4. On their 1970 New York State personal income tax return, petitioners adjusted the income received by petitioner, Charles May, Jr. from the Mobil Oil Corporation. Petitioners also claimed itemized deductions from the Federal return. No information was submitted by petitioners to substantiate the itemized deductions or the adjustment to income.

CONCLUSIONS OF LAW

A. No substantial documentary proof has been furnished to verify petitioners' claim for an adjustment to income.

B. Petitioners did not submit any detailed schedule to show how itemized deductions were determined.

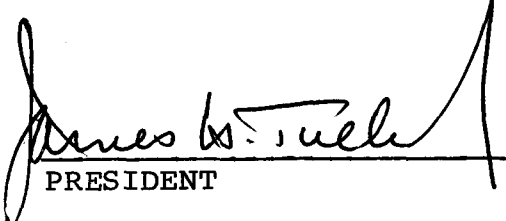
C. The petition is denied and the Notice of Determination of deficiency issued September 25, 1972, is sustained.

- 3 -


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

DATED: Albany, New York
December 17, 1975

STATE TAX COMMISSION



PRESIDENT



COMMISSIONER

COMMISSIONER