

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

GEORGE VERIAN AND BARBARA VERIAN

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) 1968.

State of New York
County of Albany

JOYCE S. VAN PATTEN, 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 14th day of March, 19 75, she served the within Notice of Decision ~~(or Determination)~~ by (certified) mail upon George Verian and Barbara Verian ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. & Mrs. George Verian
23 Lenape Trail
Warren, New Jersey 07060

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)~~ ~~(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

14th day of March, 19 75

Janet Mack

Joyce S. Van Patten



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
Saul Heckelman, Acting President

A. BRUCE MANLEY
MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York
March 14, 1975

Mr. & Mrs. George Varian
23 Lenape Trail
Warren, New Jersey 07060

Dear Mr. & Mrs. Varian:

Please take notice of the Decision
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section ~~xxx~~ 690 of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **four 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: ~~Religious and Social Services Bureau~~
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
GEORGE VERIAN and BARBARA VERIAN	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1968.	:	

Petitioners, George Verian and Barbara Verian, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1968. (File No. 8-2441114). On August 29, 1974, they advised the State Tax Commission, in writing, that they desired to waive a formal hearing and to submit the case to the State Tax Commission upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUE

How much was petitioners, George Verian and Barbara Verian's "Total New York Income" for the year 1968?

FINDINGS OF FACT

1. Petitioners, George Verian and Barbara Verian, filed a New York State income resident return for the year 1968. They stated on said return that their Federal adjusted gross income as set forth in their Federal income tax return for said year was \$19,433.00 and that said sum constituted their "Total New York Income".

2. On March 20, 1972, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, George Verian and Barbara Verian, imposing additional personal income tax for the year 1968 in the sum of \$118.99 plus interest upon the grounds that their Federal adjusted gross income and, therefore, their "Total New York Income" for the year 1968 was \$21,069.00 and not \$19,433.00 as claimed on their New York State income tax return. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$139.91.

3. Petitioners, George Verian and Barbara Verian's Federal adjusted gross income for the year 1968 was \$21,069.00 as indicated by the Federal-State match card. They have failed to submit documentary or other sufficient evidence to substantiate

their contention that said sum was \$19,433.00. The alleged copy of their Federal tax return, which constituted their proof, is of questionable authenticity.

CONCLUSIONS OF LAW

A. That petitioners, George Verian and Barbara Verian, failed to prove that their "Total New York Income" for the year 1968 was \$19,433.00 and not \$21,069.00, since they did not submit documentary or other satisfactory evidence to support their claim.

B. That the petition of George Verian and Barbara Verian is denied and the Notice of Deficiency issued March 20, 1971, is sustained.

DATED: Albany, New York
March 14, 1975

STATE TAX COMMISSION

PRESIDENT



COMMISSIONER



COMMISSIONER