

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM F. JOYCE

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article(s) 16 of the :
Tax Law for the Year(s) ~~or Period(s)~~ 1957, :
and 1959.

State of New York
County of Albany

Donna Scranton, 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 23rd day of November, 1976, she served the within
Notice of Determination by ~~certified~~ mail upon William F.
Joyce (~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. William F. Joyce
9 The Spur
Port Washington, New York 11050

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 Postal Service 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 the~~) petitioner.

Sworn to before me this

23rd day of November, 1976.

Donna Scranton

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM F. JOYCE

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article(s) 16 of the :
Tax Law for the Year(s) or Period(s) 1957, :
1959.

State of New York
County of Albany

Donna Scranton, 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 23rd day of November, 1976, she served the within Notice of Determination by ~~(certified)~~ mail upon John J. Zureck, CPA (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: John J. Zureck, CPA
c/o Albrecht, Viggiano
Zureck & Company
375 Fulton Street
Farmingdale, New York 11735 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 Postal Service 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 the) petitioner.

Sworn to before me this

23rd day of November, 1976.

Donna Scranton

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

November 23, 1976

TELEPHONE: (518) 457-3850

Mr. William F. Joyce
9 The Spur
Port Washington, New York 11050

Dear Mr. Joyce:

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

Please take further notice that pursuant to
Section ~~58~~ **37.5** 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.

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. They
will be referred to the proper party for reply.

Very truly yours,

PAUL B. COBURN
SUPERVISING TAX
HEARING OFFICER

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application :
of :
WILLIAM F. JOYCE : DETERMINATION
for Revision or for Refund of Personal :
Income Tax under Article 16 of the Tax :
Law for the Years 1957 and 1959. :

Applicant, William F. Joyce, residing at 9 The Spur, Port Washington, New York 11050, has filed an application for revision or for refund of personal income tax under Article 16 of the Tax Law for the years 1957 and 1959. (File No. 00099) A formal hearing was held before Sidney Burstein, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on March 17, 1976. Applicant appeared by John J. Zureck, CPA. The Income Tax Bureau appeared by Peter Crotty, Esq. (James Scott, Esq. of counsel).

ISSUES

- I. Whether applicant, William F. Joyce, had income of \$8,500.00 in 1957 and \$9,000.00 in 1959.
- II. Whether applicant, William F. Joyce, filed New York State income tax returns for the years 1957 and 1959.

FINDINGS OF FACT

1. Applicant, William F. Joyce, failed to file New York State personal income tax returns for the years 1957 and 1959.

2. On June 22, 1972, the Income Tax Bureau issued a Notice of Additional Assessment against applicant, William F. Joyce, for the years 1957 and 1959. The notice stated that a search of the records indicated that no New York State tax returns had been filed for said years and that the tax had been computed on estimated income. Applicant's income was estimated at \$8,500.00 for the year 1957 and \$9,000.00 for the year 1959. This resulted for 1957 in tax due of \$325.00, penalty due of \$81.25 and interest due to the date of the notice of \$277.88, and for 1959 in tax due of \$355.00, penalty due of \$88.75 and interest due to the date of the notice of \$260.93. The total amount of the assessment was \$1,388.81.

3. Applicant, William F. Joyce, failed to submit any documentary or other substantial evidence to prove that he filed New York State income tax returns for the years 1957 and 1959. Further, he failed to submit any documentary or other substantial evidence to prove that his income for said years was different than the amount estimated by the Income Tax Bureau.

CONCLUSIONS OF LAW

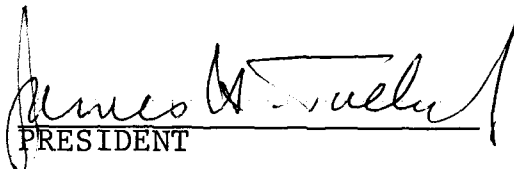
A. That applicant, William F. Joyce, failed to pay personal income tax due in the sum of \$325.00 on income in the sum of \$8,500.00 for the year 1957 and in the sum of \$355.00 on income of \$9,000.00 for the year 1959.

B. That penalties in the sum of \$81.25 for the year 1957 and \$88.75 for the year 1959 for failure to file New York State income tax returns for said years were properly imposed upon applicant, William F. Joyce.

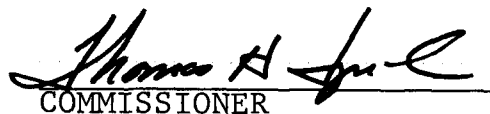
C. That the application of William F. Joyce is denied and the Notice of Additional Assessment dated June 22, 1972, is sustained.

DATED: Albany, New York
November 23, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER