

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ISIDORE KARP

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (x) 22 of the :
Tax Law for the Year (~~sxxx~~Period(x)) 1969.:
:

State of New York
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that
he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 21st day of December , 19 76, he served the within
Notice of Decision by (certified) mail upon Isidore Karp
(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. Isidore Karp
820 Ocean Parkway
Brooklyn, New York 11230
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

21st day of December , 1976

Bruce Batchelor

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ISIDORE KARP

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) 22 of the :
Tax Law for the Year (s) ~~or Period(s)~~ 1969.:
~~(s) or Period(s)~~

State of New York
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that
he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 21st day of December , 19 76, he served the within
Notice of Decision by (certified) mail upon Abraham H. Spilky, Esq.

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Abraham H. Spilky, Esq.
150 Broadway
New York, New York 10038

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

21st day of December , 1976

Bruce Batchelor

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

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

ADDRESS YOUR REPLY TO

December 21, 1976

TELEPHONE: (518) **457-3850**

Mr. Isidore Karp
820 Ocean Parkway
Brooklyn, New York 11230

Dear Mr. Karp:

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

Please take further notice that pursuant to
Section(8) **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.

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,

Frank J. Puccia
Supervisor of Small
Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
ISIDORE KARP	:	
for the Redetermination of a Deficiency or	:	DECISION
for Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Year 1969.	:	

Petitioner, Isidore Karp, 820 Ocean Parkway, Brooklyn, New York 11230, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for 1969. On May 24, 1976, petitioner advised the State Tax Commission that he desired to waive the small claims hearing and submit the case to the State Tax Commission for a determination or decision based on the entire record contained in the file together with the "affirmation" submitted.

ISSUE

Were the amounts claimed on the petitioner's 1969 New York State income tax returns for medical and dental expenses and for travel and business expenses deductible for such year and were such deductions substantiated?

FINDINGS OF FACT

1. On February 26, 1973, the Income Tax Bureau issued a Statement of Audit Changes showing the disallowance, as unsubstantiated, medical and dental expenses of \$350.00 and travel and business expenses of \$521.08.

2. The medical adjustment of \$350.00 consisted of a disallowance of \$150.00 claimed for drugs as unsubstantiated and a \$200.00 medical reimbursement made by an insurance company to the petitioner, and not reported on his 1969 return.

3. The travel and business expenses disallowed by the Income Tax Bureau were based upon the petitioner's personal use of his automobile. The petitioner claimed 1/7 of the expenses of the auto as personal and 6/7 as used for business. The Bureau allowed only 5/7 as business use and 2/7 as personal use.

4. The Income Tax Bureau issued a Notice of Deficiency dated February 26, 1973, against the petitioner for the year 1969 under File No. 9-34249159.

5. The petitioner in his Affirmation Statement asserted:

a. That the cost of the drugs for his wife was between \$10-\$12 per week for the entire year.

b. That the automobile expenses included tolls, parking, automobile rental, telephone and entertainment expenses which should not have been subject to an allocation for personal use.

c. That a portion of his living room was used as an office and therefore, he should be entitled to an additional deduction for home office expense.

CONCLUSIONS OF LAW

A. That petitioner, Isidore Karp, failed to submit sufficient documentary and/or any other type of evidence to substantiate any additional medical expenses.

B. That the petitioner, failed to submit sufficient documentary and/or any type of evidence to substantiate any additional automobile expense. However, the automobile expenses claimed did include items (totaling \$577.65) which should not have been subject to the 2/7 allocation made by the Bureau. Therefore, the Income Tax Bureau is directed to allow an additional allowance for automobile expenses of \$165.04.

C. That based upon the information submitted, an amount of \$171.00 is allowed as a deduction for home office expense.

D. That the medical adjustment of 3% of adjusted gross income be accordingly modified.

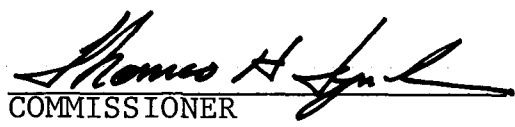
E. That the petition of Isidore Karp is granted to the extent as stated above and that the Income Tax Bureau is hereby directed to accordingly modify the Notice of Deficiency issued February 26, 1973; and, that, except as so granted the petition is in all other respects denied.

DATED: Albany, New York
December 21, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER