

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN J. KEENAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article ~~XX~~ 22 of the :
Tax Law for the Year ~~(XXXXXX)~~ 1967. :

State of New York
County of Albany

Catherine Steele, 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 10th day of September, 1976, she served the within Notice of Decision by (certified) mail upon John J. Keenan

~~XXXXXX~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. John J. Keenan
176 West 94th Street
New York, New York 10025

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

Sworn to before me this

10th day of September, 1976.

Catherine Steele

Janet Mack



TELEPHONE: (518) 457-3850

TA-1.12 (1/76)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
JOHN J. KEENAN	:	
for Redetermination of a Deficiency or	:	DECISION
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the	:	
Year 1967.	:	

Petitioner, John J. Keenan, residing at 176 West 94th Street, New York, New York, has filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1967 (File No. 01797). A formal hearing was held before Zygmunt Epstein, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on Tuesday, March 23, 1976 at 1:15 P.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq., (Solomon Sies, Esq. of Counsel).

ISSUE

I. Whether petitioner, John J. Keenan, is entitled to a casualty loss deduction for cash in the amount of \$4800.00 allegedly stolen during the year 1967.

FINDINGS OF FACT

1. Petitioner, John J. Keenan, filed a New York State income tax resident return for the year 1967. On his return, the petitioner

deducted from his gross income the sum of \$4,700.00, as an alleged cash loss through a theft which occurred as the result of a mugging incident.

2. On December 29, 1969 the Income Tax Bureau issued a Statement of Audit Changes against petitioner, John J. Keenan, imposing additional personal income tax for the year 1967 in the sum of \$249.96 upon the ground that he failed to substantiate the aforesaid casualty loss. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$275.53.

3. Petitioner, John J. Keenan, was mugged on September 16, 1967 at 11:00 P.M. at 94th Street and Amsterdam Avenue, New York, New York. He reported the incident to the New York City Police Department. He claimed in the report that \$4,800.00 in cash was stolen.

4. Petitioner, John J. Keenan, failed to prove by documentary or other satisfactory evidence that he had \$4,800.00 in his possession at the time of the aforesaid mugging or that he or his father whom he alleged had given him the money, could have accumulated such a sum.

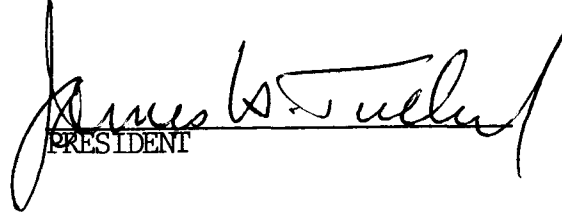
CONCLUSIONS OF LAW

A. That petitioner, John J. Keenan, failed to substantiate an alleged casualty loss in the sum of \$4,800.00 for the year 1967, since he did not submit documentary or other substantial evidence to support his claim and accordingly this deduction was properly disallowed by the Income Tax Bureau.

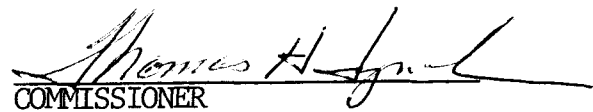
B. That the petition of John J. Keenan is denied and the Notice of Deficiency issued December 29, 1969 is sustained.

DATED: Albany, New York
September 10, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK

Department of Taxation and Finance

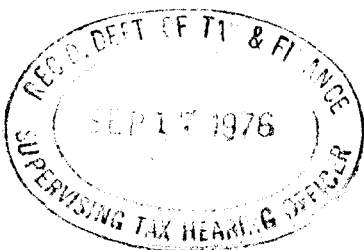
TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

423E.11851

Mr. John J. Keenan
176 West 94th Street
New York, New York 10025



STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
JOHN J. KEENAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (8) 22 of the :
Tax Law for the Year ~~XXXXXX~~ :
1967.

State of New York
County of Albany

Carmen Mottolese, 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 29th day of October, 1976, she served the within
Notice of Decision by (certified) mail upon John J. Keenan

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. John J. Keenan
423 East 118th Street, #2
New York, New York

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

Sworn to before me this

29th day of October, 1976.

Carmen Mottolese

Janet Moeck