

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

BARBARA YOUNG

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 (x) ~~1966~~ (x) :
1966

State of New York
County of Albany

Jean Wager, 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 September, 1976, she served the within
Notice of Decision by (certified) mail upon Barbara Young
(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Barbara Young
126 Grand Avenue
Rutherford, New Jersey

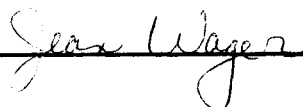
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

29th day of September, 1976.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

BARBARA YOUNG

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (22) of the :
Tax Law for the Year (1966) :
1966.

State of New York
County of Albany

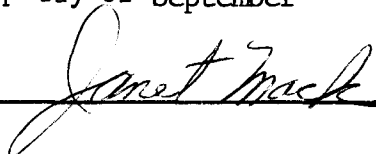
Jean Wager, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 29th day of September, 1976, she served the within
Notice of Decision by (certified) mail upon Richard
Mullouney (representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Richard Mullouney
35 Parkview Avenue
Bronxville, New York

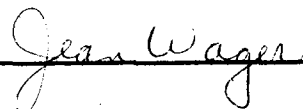
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative
of the) 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

29th day of September, 1976.







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

September 29, 1976

TELEPHONE: (518) 457-3850

Barbara Young
126 Grand Avenue
Rutherford, New Jersey

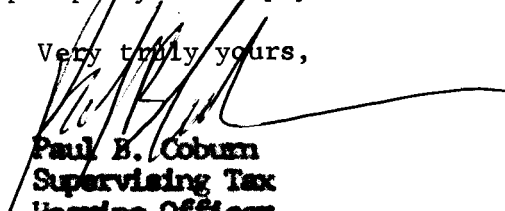
Dear Mrs. Young:

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

Please take further notice that pursuant to
Section(x) **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,


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 Petition	:	
	:	
of	:	
	:	
BARBARA YOUNG	:	DECISION
	:	
for a Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Year	:	
1966.	:	

Petitioner, Barbara Young, 126 Grand Avenue, Rutherford, New Jersey, petitioned for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1966. (File No. 53155936).

The petitioner waived in writing a formal hearing and submitted 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

Did the petitioner, Barbara Young, properly deduct amounts characterized as theft losses?

FINDINGS OF FACT

1. The petitioner, Barbara Young, timely filed Federal and New York State nonresident income tax returns.
2. On April 25, 1968, the Income Tax Bureau issued a Statement of Audit Changes against the petitioner asserting a deduction

of \$14,400.00 taken by the petitioner for a purported theft loss was not a proper deduction under the State Tax Law.

3. The petitioner, Barbara Young, asserted that she was deserted by her husband in June, 1966, and that he removed the entire balance of a savings account containing \$11,000.00. In addition, the petitioner asserted that a car purchased by the petitioner worth \$3,000.00 and a boat worth \$500.00 were also taken by Mr. Young. The petitioner stated that these losses were reported to the police who were unable to locate petitioner's husband.

4. The petitioner, Barbara Young, did not present any documentary evidence or evidence of any other kind to indicate that she solely owned the property allegedly stolen or to substantiate her assertions as to the occurrence of the alleged thefts.

CONCLUSIONS OF LAW

A. That, the petitioner, Barbara Young, improperly deducted amounts characterized as theft losses since she failed to substantiate the occurrence of the alleged thefts.

B. That, the petition is denied.

DATED: Albany, New York
September 29, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
BARBARA YOUNG

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (a) 22 of the :
Tax Law for the Year ~~(XXXXXX)~~ 1966:

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 22nd day of October , 1976 , she served the within
Notice of Decision by ~~(certified)~~ mail upon Barbara Young
~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Barbara Young
126 Grand Avenue
Rutherford, New Jersey
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)~~
~~XXXXXX~~ 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

22nd day of October , 1976

Carmen Mottolese

Janet Mock

STATE OF NEW YORK

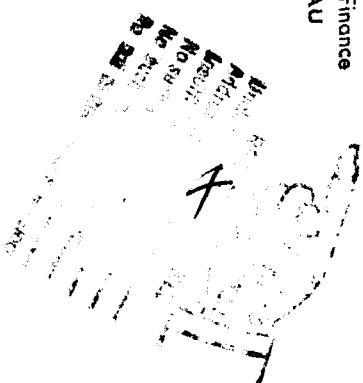
Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

FORMAL HEARING



15



Barbara Young
136 Grand Avenue
Rutherford, New Jersey

MAIL EARLY	
USE ZIP	
CODE	

Handwritten signature/initials

NAME
100-10-2
200-100347
Return 107044



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

September 29, 1976

TELEPHONE: (518) 457-3850

REMAILED: October 22, 1976

Barbara Young
126 Grand Avenue
Rutherford, New Jersey

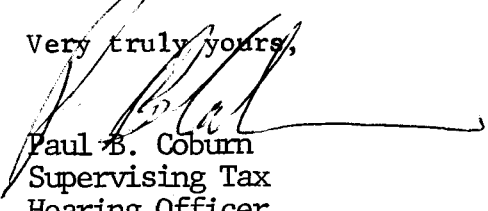
Dear Mrs. Young:

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

Please take further notice that pursuant to
Section(s) 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,


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 Petition

of

BARBARA YOUNG

DECISION

for a Redetermination of a Deficiency or
for Refund of Personal Income Taxes under
Article 22 of the Tax Law for the Year
1966.

Petitioner, Barbara Young, 126 Grand Avenue, Rutherford,
New Jersey, petitioned for redetermination of deficiency of for
refund of personal income tax under Article 22 of the Tax Law for
the year 1966. (File No. 53155936).

The petitioner waived in writing a formal hearing and sub-
mitted 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

Did the petitioner, Barbara Young, properly deduct amounts
characterized as theft losses?

FINDINGS OF FACT

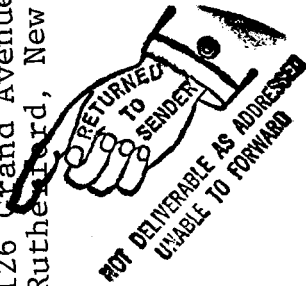
1. The petitioner, Barbara Young, timely filed Federal and
New York State nonresident income tax returns.
2. On April 25, 1968, the Income Tax Bureau issued a State-
ment of Audit Changes against the petitioner asserting a deduction

TA-26 (4-76) 25M

STATE OF NEW YORK
Department of Taxation and Finance
TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N. Y. 12227

Barbara Young
126 Grand Avenue
Rutherford, New Jersey



of \$14,400.00 taken by the petitioner for a purported theft loss was not a proper deduction under the State Tax Law.

3. The petitioner, Barbara Young, asserted that she was deserted by her husband in June, 1966, and that he removed the entire balance of a savings account containing \$11,000.00. In addition, the petitioner asserted that a car purchased by the petitioner worth \$3,000.00 and a boat worth \$500.00 were also taken by Mr. Young. The petitioner stated that these losses were reported to the police who were unable to locate petitioner's husband.

4. The petitioner, Barbara Young, did not present any documentary evidence or evidence of any other kind to indicate that she solely owned the property allegedly stolen or to substantiate her assertions as to the occurrence of the alleged thefts.

CONCLUSIONS OF LAW

A. That, the petitioner, Barbara Young, improperly deducted amounts characterized as theft losses since she failed to substantiate the occurrence of the alleged thefts.

B. That, the petition is denied.

DATED: Albany, New York
September 29, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER