

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES and JUDITH BAILIN

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) ~~on Period(s)~~ 1970;

State of New York
County of Albany

Bruce Batchelor , 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 7th day of March , 1977, ~~she~~ served the within
Notice of Decision by (certified) mail upon Charles and Judith
Bailin (~~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. Charles Bailin
16 Campbell Drive
Dix Hills, New York 11746
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~~
~~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

7th day of March , 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES and JUDITH BAILIN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal INcome :
Taxes under Article (32) 22 of the :
Tax Law for the Year(s) ~~1970~~ 1970. :

State of New York
County of Albany

Bruce Batchelor , 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 7th day of March , 1977 , she served the within
Notice of Decision by (certified) mail upon Chester C. Gitlen, CPA
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Chester C. Gitlen, CPA
10 Dusko Drive
Parlin, New Jersey 08859
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

7th day of March , 1977.

Bruce Batchelor

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

March 7, 1977

TELEPHONE: (518) **457-1723**

Mr. & Mrs. Charles Bailin
16 Campbell Drive
Dix Hills, New York 11746

Dear Mr. & Mrs. Bailin:

Please take notice of the **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,

Frank J. Puccia
Supervisor of
Small Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE TAX COMMISSION

Petitioners, Charles and Judith Bailin, residing at 16 Campbell Drive, Dix Hills, New York 11746, have filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1970. (File No. 0-56076436). A small claims hearing was held before Harry Huebsch, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on November 16, 1976 at 10:45 A.M. Petitioner, Charles Bailin, appeared with Chester Gitlen, CPA, who represented the petitioners. The Income Tax Bureau appeared by Peter Crotty, Esq., (Irwin Levy, Esq. of counsel).

Did petitioners, Charles and Judith Bailin, properly deduct amounts claimed on their 1970 tax return as medical and business expenses?

FINDINGS OF FACT

1. Petitioners, Charles and Judith Bailin, filed a timely New York State personal income tax return for 1970 in which they claimed medical deductions totaling \$524.00 and business expense totaling \$8,450.00. Petitioner, Charles Bailin, was employed as a commission salesman during said year.

2. On January 14, 1974, the Income Tax Bureau issued a Statement of Audit Changes against the petitioners asserting that additional tax was due for the year 1970 upon the grounds that they had failed to substantiate \$6,592.00 of the \$8,450.00 business expense claimed and all of the \$524.00 medical expense claimed. A Notice of Deficiency was issued March 25, 1974 to petitioners, Charles and Judith Bailin, for the year 1970 in the amount of \$778.03 additional personal income tax due, plus \$137.43 interest, for a sum of \$915.46.

3. At the hearing petitioners, Charles and Judith Bailin, substantiated the deductions claimed on their return for medical and business expenses. Petitioners sustained medical expenses in the amount of \$524.00 and business expenses in the amount of \$8,450.00.

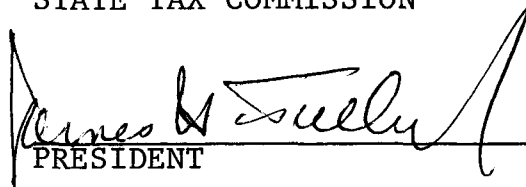
CONCLUSIONS OF LAW

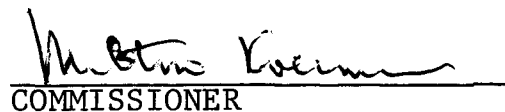
A. That petitioners, Charles and Judith Bailin, properly deducted the amounts claimed on their 1970 return for medical and business expense.

B. That the petition of Charles and Judith Bailin is granted and the Notice of Deficiency issued March 25, 1974 is cancelled.

DATED: Albany, New York
March 7, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER