

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
STEPHEN A. BASSOCK AND MARILYN BASSOCK

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 ~~(8)~~ or ~~Period~~ ~~(8)~~ :
1968

State of New York
County of Albany

Marsina Donnini

, 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 15th day of July , 1977 , she served the within

Notice of Decision by (certified) mail upon Stephen A. Bassock
And Marilyn Bassock

~~(Representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

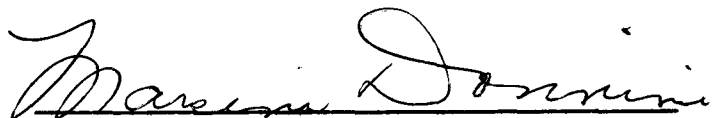
as follows: Mr. and Mrs. Stephen A. Bassock
8021 Ellen Lane
Cheltenham, Pennsylvania

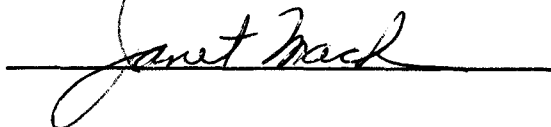
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

15th day of July , 19 77





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
STEPHEN A. BASSOCK AND MARILYN BASSOCK :

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)~~ :
1968

State of New York
County of Albany

Marsina Donnini , 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 15th day of July , 19 77, she served the within
by (certified) mail upon S. Alan Yulsman,

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:

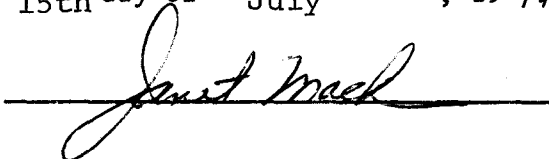
S. Alan Yulsman, Esq.
7th Floor, 1201 Chestnut Street
Philadelphia, Pennsylvania 19107

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

15th day of July , 19 77







STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

July 15, 1977

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

Mr. and Mrs. Stephen A. Bassock
8021 Ellen Lane
Cheltenham, Pennsylvania

Dear Mr. and Mrs. Bassock

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

You have now exhausted your right of review at the administrative level. Pursuant to section ~~(x)~~ **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,


Paul B. Coburn
Supervising Tax Hearing Officer

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
STEPHEN A. BASSOCK and MARILYN BASSOCK	:	
for Redetermination of a Deficiency or	:	DECISION
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Year 1968.	:	

Petitioners, Stephen A. Bassock and Marilyn Bassock, 8021 Ellen Lane, Cheltenham, Pennsylvania, filed a petition for a redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1968. (File No. 01018). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on November 9, 1976, at 10:45 A.M. Petitioner appeared by S. Alan Yulsman, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq. (William Fox, Esq. of counsel).

ISSUE

Whether in 1968 petitioner Stephen A. Bassock received \$13,844.00 from the partnership firm of Graham, Loving and Company.

FINDINGS OF FACT

1. Petitioner filed a 1968 New York nonresident return which did not include therein the sum of \$13,844.00 received from Graham, Loving and Company.

2. On April 10, 1972, the Income Tax Bureau issued a Statement of Audit changes and a Notice of Deficiency against petitioners for personal income taxes in the amount of \$8,370.51 which sum reflected the disallowance of certain business expenses claimed by the petitioners as well as the \$13,844.00 in issue.

3. By letter dated October 4, 1973, the Income Tax Bureau notified the petitioners that the aforementioned business expenses would be allowed. Accordingly, petitioner's tax liability was recomputed to be \$4,111.09, taking into account the income received from Graham, Loving and Company.

4. The 1968 federally audited partnership return of Graham, Loving and Company, in which firm petitioner held a partnership interest, reflects the payment to Stephen A. Bassock of \$13,844.00 ("Schedule N-- Partners' Share of Income Deductions").

5. Petitioner claims through and by letter to his attorney that he did not receive any payments from Graham, Loving and Company in the form of salary income.

CONCLUSIONS OF LAW

A. That petitioner, Stephen A. Bassock, failed to meet his burden of proof that the sum of \$13,844.00 was not received by him as reflected in the 1968 Graham, Loving and Company partnership return.

B. That the payment of \$13,844.00 to petitioner from Graham, Loving and Company was fully taxable as New York State personal income for the year 1968.

C. That the petition of Stephen A. Bassock and Marilyn Bassock is denied and the Notice of Deficiency issued April 10, 1972, as amended by letter dated October 4, 1973, is sustained.

DATED: Albany, New York
July 15, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227
July 15, 1977

P1

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

Mr. and Mrs. Stephen A. Bassock
8021 Ellen Lane
Cheltenham, Pennsylvania

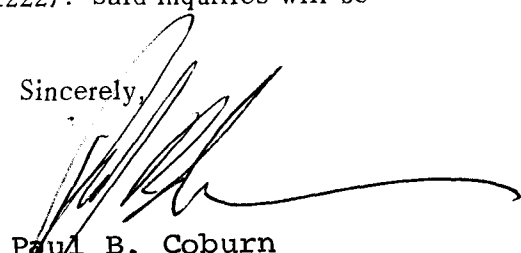
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Please take notice of the **DECISION**
of the State Tax Commission enclosed herewith.

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Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,



Paul B. Coburn
Supervising Tax Hearing Officer

cc: Petitioner's Representative
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
STEPHEN A. BASSOCK and MARILYN BASSOCK : DECISION
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DATED: Albany, New York
July 15, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

FORMAL HEARING

TA-26 (4-76) 25M

STATE OF NEW YORK

Department of Taxation and Finance

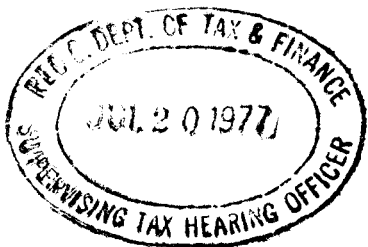
TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

Mr. and Mrs. Stephen A. Bassock
8021 Ellen Lane
~~Cheltenham, Pennsylvania~~

X



REQUEST FOR BETTER ADDRESS

Requested by Patty Roberts	Unit Tax Appeals Bureau Rm. 107 Bldg #9	Date of Request 8-4 77
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Please find most recent address of taxpayer described below; return to person named above.

Social Security Number H. (K 101 24 1102 (W) 166 28 5801	Date of Petition 50
Name Bassock, Stephen A. and Marilyn	
Address 200 East 74th Street New York, New York	

Results of search by Files

<input type="checkbox"/> New address:	
<input checked="" type="checkbox"/> Same as above, no better address ('75) TC	
<input checked="" type="checkbox"/> Other:	0 76#

Searched by JH	Section M2	Date of Search 8/8/77
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PERMANENT RECORDFOR INSERTION IN TAXPAYER'S FOLDER