

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ARTHUR J. and HELEN A. BRENNAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Personal Income
Taxes under Article (3) 22 of the
Tax Law for the Year ~~(XXXXXX Period (XX~~
1970

State of New York
County of Albany

Marsina Domnini, 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 24 day of August, 1977, she served the within
Notice of Decision by (certified) mail upon Arthur J. & Helen A.
Brennan ~~(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. Arthur J. Brennan
101 Purcell Street
Staten Island, New York 10310
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

24 day of August, 1977.

Marsina Domnini

Just Mark



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

August 24, 1977

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

Mr. & Mrs. Arthur J. Brennan
101 Purcell Street
Staten Island, New York 10310

Dear Mr. & Mrs. Brennan:

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,

JOSEPH CHYRYWATY
Hearing Examiner

~~xxxxx Petitioner's Representative~~

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

| | | |
|----------------------------------------|---|----------|
| In the Matter of the Petition | : | |
| | : | |
| of | : | |
| | : | |
| ARTHUR J. and HELEN A. BRENNAN | : | DECISION |
| | : | |
| for Redetermination of a Deficiency or | : | |
| for Refund of Personal Income Taxes | : | |
| under Article 22 of the Tax Law for | : | |
| the Year 1970. | : | |

Petitioners, Arthur J. and Helen A. Brennan, residing at 101 Purcell Street, Staten Island, New York 10310, have filed a petition for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1970. (File No. 13536).

A small claims hearing was held before Philip Mercurio, Small Claims Hearing Officer, on November 16, 1976 at 1:15 P.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared pro se and for his wife, petitioner, Helen A. Brennan. The Income Tax Bureau appeared by Peter Crotty, Esq., (William Fox, Esq. of counsel).

ISSUE

Whether the exemptions, entertainment and travel expenses, sick pay exclusion, contributions, medical and dental expense claimed on the petitioners' 1970 New York State resident return are deductible and/or fully documented.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. The Income Tax Bureau made the following adjustments to the petitioners, Arthur J. and Helen A. Brennan, 1970 New York State resident return:

| <u>Item</u> | <u>Claimed</u> | <u>Allowed</u> | <u>Adjustment</u> |
|------------------------|----------------|----------------|-------------------|
| Exemptions | \$1,875.00 | \$1,250.00 | \$ 625.00 |
| Entertainment & Travel | 3,450.00 | | 3,450.00 |
| Sick Pay Exclusion | 1,180.00 | 500.00 | 680.00 |
| Contributions | 355.00 | 78.00 | 277.00 |
| Medical and Dental | 150.00 | | 150.00 |
| New York State Taxes | 419.01 | | 419.01 |
| Standard Deduction | 1,470.00 | | 1,470.00 |
| Total Adjustment | | | <u>\$7,071.01</u> |

2. The petitioners submitted documentary and other evidence to substantiate the claimed dependent, and the claimed medical and dental expense.

3. The petitioners did not submit any additional documentary evidence for the entertainment and travel expenses, contributions and sick pay exclusion claimed on their 1970 New York State resident return.

4. The petitioners deducted both itemized deductions and the standard deduction on their 1970 New York State return.

5. Petitioners, Arthur J. and Helen A. Brennan, failed to make the required modification for state and local income taxes in accordance with section 615(c)(1) of the Tax Law.

6. That the adjustments to petitioners, Arthur J. and Helen A. Brennan's New York State personal income tax return for the year 1970 are as follows:

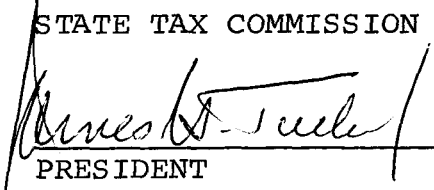
| <u>Item</u> | <u>Claimed</u> | <u>Allowed</u> | <u>Adjustment</u> |
|------------------------|----------------|----------------|-------------------|
| Exemptions | \$1,875.00 | \$1,875.00 | \$ |
| Entertainment & Travel | 3,450.00 | | 3,450.00 |
| Sick Pay Exclusion | 1,180.00 | 500.00 | 680.00 |
| Contributions | 355.00 | 78.00 | 277.00 |
| Medical and Dental | 150.00 | 150.00 | |
| New York State Taxes | 419.01 | | 419.01 |
| Standard Deduction | 1,470.00 | | 1,470.00 |
| Total Adjustment | | | <u>\$6,296.01</u> |

7. That the Income Tax Bureau is hereby directed to modify the Notice of Deficiency issued August 26, 1974 by reducing the total adjustment from \$7,071.01 to \$6,296.01.

8. That the petition of Arthur J. and Helen A. Brennan is granted only to the extent as shown in paragraph six above and the Notice of Deficiency, as modified, is in all other respects sustained.

DATED: Albany, New York
August 24, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER