

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ERNST L. FRANK

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(~~or~~~~Period~~) 1970. :

State of New York  
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that  
he is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 20th day of May , 1977, he served the within  
Notice of Decision by (certified) mail upon Ernst L. Frank  
(~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:  
Mr. Ernst L. Frank  
c/o Philipp Bros.  
299 Park Avenue  
New York, New York 10017  
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

20th day of May , 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ERNST L. FRANK

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 ~~(s) xxx Period (x)~~ 1970. :

State of New York  
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that  
he is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 20th day of May , 1977, he served the within  
Notice of Decision by (certified) mail upon Bernard Wald  
(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Bernard Wald, Esq.  
Wald & Wald  
500 Fifth Avenue  
New York, New York 10036  
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

20th day of May , 1977.

Bruce Batchelor

Janet Mark



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

May 20, 1977

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

Mr. Ernst L. Frank  
c/o Philipp Bros.  
299 Park Avenue  
New York, New York 10017

Dear Mr. Frank:

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

Please take further notice that pursuant to  
Section(4) **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 OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
	:	
of	:	
	:	
ERNST L. FRANK	:	DECISION
	:	
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Year	:	
1970.	:	

---

Petitioner, Ernst L. Frank, c/o Phillipp Bros., residing at 299 Park Avenue, New York, New York 10017, has 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. 13567).

A small claims hearing was held before Philip Mercurio, Small Claims Hearing Officer, on October 19, 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 by Bernard Wald, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq., (Irwin Levy, Esq. of counsel).

ISSUE

What are the amounts properly deductible for contributions, sales taxes and professional fees by petitioner for the year 1970?

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. The Income Tax Bureau made adjustments to petitioner's 1970 New York State personal income tax return as follows:

<u>Item</u>	<u>Claimed</u>	<u>Allowed</u>	<u>Adjustment</u>
Contributions	\$4,144.00	\$ -0-	\$4,144.00
Sales Tax	1,400.00	663.60	736.40
Professional Fees	3,531.03	-0-	3,531.03

2. Petitioner made charitable contributions in the amount of \$2,944.00. He expended \$663.60 for sales taxes and incurred professional fee expenses in the amount of \$3,531.03. Petitioner failed to submit documentary or other substantial evidence to support deductions in excess of these amounts.

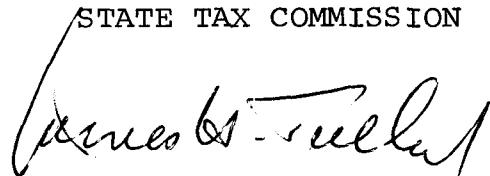
3. That the adjustments to petitioner's New York State personal income tax return for the year 1970 are as follows:

<u>Item</u>	<u>Claimed</u>	<u>Allowed</u>	<u>Adjustment</u>
Contributions	\$4,144.00	\$2,944.00	\$1,200.00
Sales Tax	1,400.00	663.60	736.40
Professional Fees	3,531.03	3,531.03	-0-

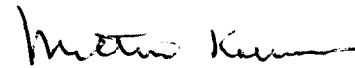
4. That the Income Tax Bureau is hereby directed to accordingly modify the Notice of Deficiency issued February 25, 1974 for the year 1970 as reflected above in paragraph 3 and, except as so granted, the petition is in all other respects denied and the Notice of Deficiency is sustained.

DATED: Albany, New York  
May 20, 1977

STATE TAX COMMISSION



PRESIDENT



COMMISSIONER



COMMISSIONER