

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM E. FRIEDMAN

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(s) ~~1970 and 1972~~ :  
1970 and 1972

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 26 day of April , 19 77 he served the within  
Notice of Decision by (certified) mail upon William E. Friedman  
(~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. William E. Friedman  
70 Pine Street  
New York, New York 10005  
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~~  
~~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

26 day of April , 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM E. FRIEDMAN

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) ~~1970 and 1971~~ :  
1970 and 1972

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 26 day of April, 1977, she served the within  
Notice of Decision by (certified) mail upon Abraham J. Briloff, CPA  
(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Abraham J. Briloff, CPA  
52 Gramercy Park  
New York, New York 10010  
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

26 day of April, 1977.

Bruce Batchelor

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N.Y. 12227

April 26, 1977

ADDRESS YOUR REPLY TO

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

MR. William E. Friedman  
70 Pine Street  
New York, New York 10005

Dear Sir:

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

Please take further notice that pursuant to  
Section ~~690~~ **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*  
**Frank J. Puccia**

**Supervisor of  
Small Claims Hearings**

Enc.

cc: Petitioner's Representative:

**Abraham J. Briloff, CPA**  
**52 Gramercy Park**  
**New York, New York 10010**  
Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
WILLIAM E. FRIEDMAN	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Years	:	
1970 and 1972.	:	

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Petitioner, William E. Friedman, residing at 70 Pine Street, New York, New York 10005, 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 years 1970 and 1972 (File Nos. O-58940369 and 2-26102580).

A small claims hearing was held before Joseph A. Milack, Small Claims Hearing Officer, on September 13, 1976 at 10:45 A.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared by Abraham J. Briloff, C.P.A. The Income Tax Bureau appeared by Peter Crotty, Esq., (Frank Levitt, Esq. of counsel).

#### ISSUES

I. Whether petitioner, William E. Friedman, is entitled to deductions under section 162(a) of the Internal Revenue Code for amounts claimed as unreimbursed business expenses.

II. Whether petitioner, William E. Friedman, is entitled to deductions under section 170 of the Internal Revenue Code for amounts claimed as charitable contributions.

FINDINGS OF FACT

1. Petitioner, William E. Friedman, and his wife, filed New York State combined income tax returns for the years 1970 and 1972.

2. On January 16, 1973, the Income Tax Bureau filed a Statement of Audit Changes against petitioner, William E. Friedman, imposing additional income tax due for the year 1970 upon the grounds that he failed to substantiate amounts claimed as business expenses and charitable contributions. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$1,277.46.

3. On October 28, 1975, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, William E. Friedman, imposing additional income tax due for the year 1972 upon the same grounds for which it issued the Statement of Audit Changes against petitioner on January 16, 1973. In accordance with the aforesaid Statement of Audit Changes issued on October 28, 1975, it issued a Notice of Deficiency in the sum of \$1,752.53.

4. Petitioner, William E. Friedman, claimed business expenses in the sum of \$7,500.00 and charitable contributions in the sum of \$5,072.00 on his 1970 New York State income tax return; similar deductions in the sum of \$7,500.00 and \$8,500.00, respectively were deducted on his 1972 New York State income tax return.

5. The Income Tax Bureau disallowed business expenses claimed by petitioner, William E. Friedman, for the years 1970 and 1972 in full and it disallowed charitable contributions claimed to the extent of \$288.00 for the year 1970 and \$1,930.00 for the year 1972. The business expenses and charitable contributions were disallowed upon the grounds that they were not substantiated.

6. Petitioner, William E. Friedman, presented no documentary evidence to substantiate the disallowed deductions nor did he appear in person at the small claims hearing to offer oral testimony.

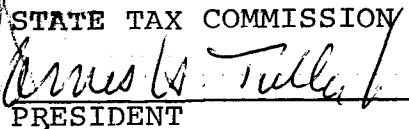
CONCLUSIONS OF LAW

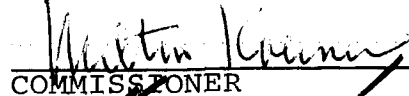
A. That, petitioner, William E. Friedman, has failed to substantiate amounts claimed under section 162(a) of the Internal Revenue Code as business expenses for the years 1970 and 1972 in accordance with the meaning and intent of section 274(d) of the Internal Revenue Code and Regulation section 1.274-5.


B. That, petitioner, William E. Friedman, has failed to substantiate amounts claimed under section 170 of the Internal Revenue Code as charitable contributions for the years 1970 and 1972.

C. That, the petition of William E. Friedman is denied and the Notice of Deficiency issued on February 25, 1974 and January 26, 1976 is sustained.

DATED: Albany, New York  
April 26, 1977

STATE TAX COMMISSION  
  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER