

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD J. MASTERSON

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)~~ ~~Period(s)~~ 1972. :

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 27th day of July, 1977, she served the within  
Notice of Decision by (certified) mail upon Richard J. Masterson

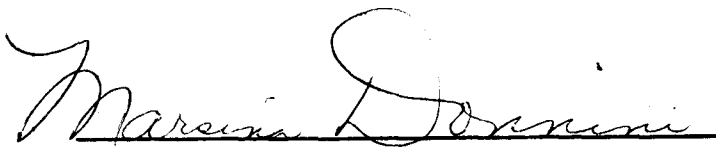
(~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. Richard J. Masterson  
48 Sagamore Road  
Bronxville, New York 10708

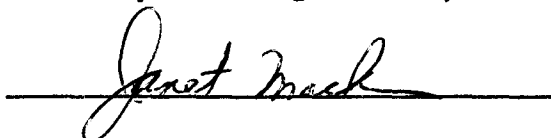
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

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

27th day of July, 1977.







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

July 27, 1977

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

**Mr. Richard J. Masterson**  
**48 Sagamore Road**  
**Bronxville, New York 10708**

**Dear Mr. Masterson:**

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 **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 Chyrywat**  
**Hearing Examiner**

cc: ~~XXXXXXXXXXXXXXXXXXXX~~  
Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
	:	
of	:	
	:	
RICHARD J. MASTERSON	:	DECISION
	:	
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Year	:	
1972.	:	

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Petitioner, Richard J. Masterson, residing at 48 Sagamore Road, Bronxville, New York 10708, has filed a petition for re-determination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1972 (File No. 13594).

A small claims hearing was held before Philip Mercurio, Small Claims Hearing Officer, on January 28, 1977 at 2:45 p.m. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq. (Irwin Levy, Esq. of counsel).

#### ISSUES

I. Whether the contributions and child care expenses claimed on the petitioner's 1972 New York State resident return are deductible and/or fully documented.

II. Whether the additional medical and dental expenses and interest expenses claimed on the petitioner's 1972 amended New York State resident return are deductible and/or fully documented.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. The Income Tax Bureau issued a Notice of Deficiency on May 20, 1974 allowing the petitioner \$78.00 for contributions and \$1,034.25 for child care expenses. The petitioner claimed \$350.00 for contributions and \$2,425.00 for child care expenses.

2. Petitioner, Richard J. Masterson, submitted documentary evidence substantiating an additional \$272.00 for contributions and \$1,390.75 for child care expenses.

3. Petitioner, Richard J. Masterson, timely filed an amended New York State resident return for the year 1972, dated June 12, 1974.

4. Petitioner, Richard J. Masterson, originally claimed a medical and dental expense deduction of \$455.00 and an interest expense deduction of \$110.00. On the amended New York State return filed by the petitioner, he claimed an additional medical and dental expense of \$425.00 and an additional interest expense of \$271.00.

5. Petitioner, Richard J. Masterson, submitted documentary evidence for the additional claimed medical and dental expenses in

the sum of \$425.00 and for the additional claimed interest expense in the sum of \$271.00 for the year 1972.

6. That the contributions and child care expenses claimed are allowed in full.

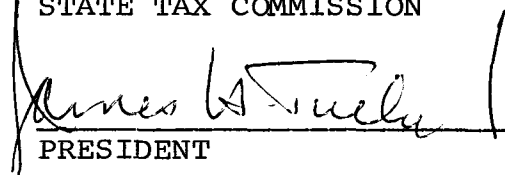
7. That the additional medical and dental expenses and interest expenses claimed on the petitioner's 1972 amended New York State return are allowed in full.

8. That the petition of Richard J. Masterson is sustained and the Notice of Deficiency in the sum of \$120.22 issued on May 20, 1974 is cancelled.

9. That the Income Tax Bureau is hereby directed to issue a refund, and such interest as may be lawfully owing, in accordance with petitioner's amended New York State return for the year 1972.

DATED: Albany, New York  
July 27, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER