

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

J. GILBERT MAURER

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) ~~on Period(s)~~ :
1961 and 1963.

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 31st day of May , 1977, she served the within
Notice of Decision by (certified) mail upon J. Gilbert Maurer

(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. J. Gilbert Maurer
Round Lake, New York 12151

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~~) petitioner.

Sworn to before me this

31st day of May , 1977

Bruce Batchelor

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

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

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

May 31, 1977

TELEPHONE: (518) 457-1723

Mr. J. Gilbert Maurer
Round Lake, New York 12151

Dear Mr. Maurer:

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

Please take further notice that pursuant to
Section ~~(s)~~ **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 Hearing

Enc.

cc: ~~Frank J. Puccia, Supervisor of Small Claims Hearing~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
J. GILBERT MAURER	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Years 1961 and 1963.	:	

Petitioner, J. Gilbert Maurer, residing at Round Lake, New York, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the years 1961 and 1963. (File No. 89980409). A small claims hearing was held before Harry Huebsch, Hearing Officer, at the offices of the State Tax Commission, State Campus, Building #9, Albany, New York, on January 27, 1977 at 1:15 P.M. Petitioner, J. Gilbert Maurer, appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq., (Francis Cosgrove, Esq. of counsel).

ISSUE

Did the Income Tax Bureau properly determine petitioner, J. Gilbert Maurer's income and deductions based on the results of a Federal Tax Court action?

FINDINGS OF FACT & CONCLUSIONS OF LAW

1. Petitioner, J. Gilbert Maurer, did not sustain the burden of proof required to establish that he had less income or more deductions than as reflected in the New York State deficiency. He failed to submit documentary or other substantial evidence to support his contention that the Federal findings were erroneous.

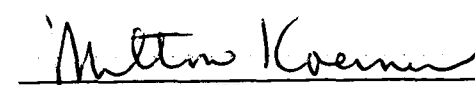
2. That the petitioner's revised New York taxable income determined by the Income Tax Bureau on the basis of Federal Tax Court adjustments for the years 1961 and 1963 properly reflected the correct amounts of petitioner's items of income, deductions and exemptions for such years under the provisions of sections 612(a), 615(a) and 616 of the Tax Law.

3. That the petition of J. Gilbert Maurer is denied and the Notice of Deficiency in the amount of \$508.52 issued February 10, 1969, is sustained.

DATED: Albany, New York
May 31, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER