

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

Harry & Metta Rehnberg :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :

of a Determination or a Refund of

Personal Income Tax :

under Article 22 of the Tax Law

for the Years 1971 - 1973. :

State of New York

County of Albany

Jay Vredenburg, 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 22nd day of June, 1979, he served the within Notice of Default Order by certified mail upon Harry & Metta Rehnberg, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Harry & Metta Rehnberg

f2 Park Ave.

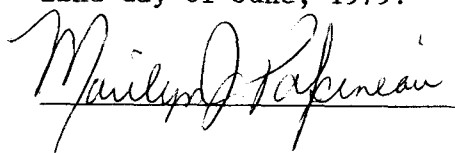
New York, NY 10016

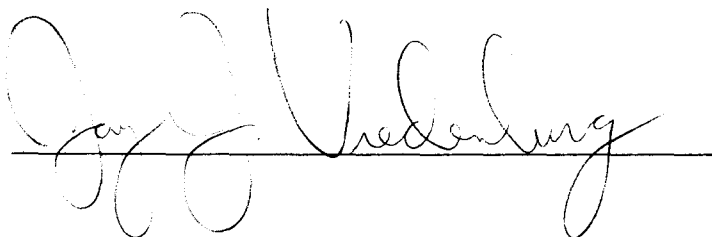
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this

22nd day of June, 1979.


Marilyn J. Kapeneau


Jay Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

Harry & Metta Rehnberg :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :

of a Determination or a Refund of

Personal Income Tax :

under Article 22 of the Tax Law

for the Years 1971 - 1973. :

State of New York

County of Albany

Jay Vredenburg, 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 22nd day of June, 1979, he served the within Notice of Default Order by certified mail upon Marvin Ellin the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Marvin Ellin
Edelson, Meller, Ellin & Co.
450 7th Ave.
New York, NY 10001

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

22nd day of June, 1979.

Marilyn J. Papineau

Jay Vredenburg



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

STATE TAX COMMISSION

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

June 22, 1979

Harry & Metta Rehnberg
f2 Park Ave.
New York, NY 10016

Dear Mr. & Mrs. Rehnberg:

Please take notice of the Default Order 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 decision 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,

Michael Alexander

cc: Petitioner's Representative
Marvin Ellin
Edelson, Meller, Ellin & Co.
450 7th Ave.
New York, NY 10001
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HARRY REHNBERG & METTA REHNBERG

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of
Personal Income
Taxes under Article(s) 22 of the Tax Law for the
Year(s) 1971, 1972, & 1973

Petitioner(s) Harry Rehnberg & Metta Rehnberg, Two Park Avenue,
New York, New York 10016 filed a petition for redetermination of deficiency
or for refund of Personal Income taxes under Article(s)
22 of the Tax Law for the year(s) 1971, 1972, 1973 . File No.(s) 12757

A formal hearing on the petition was scheduled before
Frank Romano, Hearing Officer , at the offices of the State
Tax Commission, Two World Trade Center, 65th Floor, Room 65,51, NY, NY
on Monday, November 27, 1978 at 9:15 A.M. . Notice of said formal
hearing was given to petitioner(s) and petitioner(s) representative, Edelson,
Miller, Ellin & Co. . Petitioner(s) or petitioner(s) representative did
not appear at the formal hearing . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance,
it is

ORDERED that the petition of Harry Rehnberg & Metta Rehnberg
be and the same is hereby denied.

DATED: Albany, New York

June 22, 1979

STATE TAX COMMISSION


PRESIDENT

COMMISSIONER

COMMISSIONER

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Howard E. Reinheimer, Jr. :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income Tax :
under Article 22 of the Tax Law
for the Year 1972. :

State of New York
County of Albany

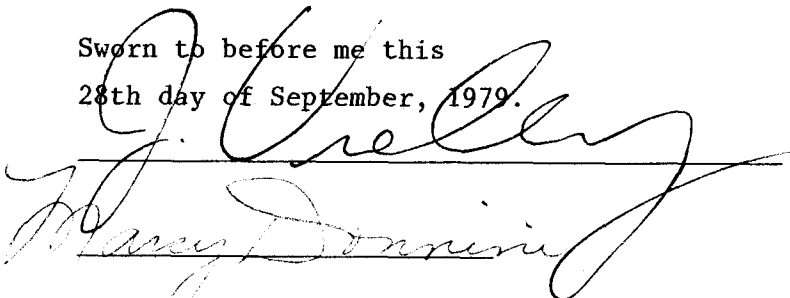
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 28th day of September, 1979, he served the within notice of Decision by certified mail upon Howard E. Reinheimer, Jr., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Howard E. Reinheimer, Jr.
505 E. 79th St.
New York, NY 10021

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
28th day of September, 1979.



The block contains two handwritten signatures. The first signature, in dark ink, is written over the text 'Sworn to before me this' and '28th day of September, 1979.' The second signature, in lighter ink, is written below the first signature and appears to be 'Nancy Donner'.

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

September 28, 1979

Howard E. Reinheimer, Jr.
505 E. 79th St.
New York, NY 10021

Dear Mr. Reinheimer:

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(s) 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,



cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
HOWARD E. REINHEIMER, JR.	:	DECISION
for Redetermination of a Deficiency or for	:	
Refund of Personal Income Tax under Article 22	:	
of the Tax Law for the Year 1972.	:	

Petitioner, Howard E. Reinheimer, Jr., 505 East 79th Street, New York, New York 10021, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1972 (File No. 13767).

On September 14, 1978, the State Tax Commission was advised that petitioner desired to waive a hearing and to submit the case to the State Tax Commission, based on the entire record contained in the file.

ISSUE

Whether expenses incurred in sending a dependent child to a boarding school constitute deductible medical expenses.

FINDINGS OF FACT

1. Petitioner, Howard E. Reinheimer, Jr., and Nancy C.S. Reinheimer, his wife, filed a New York State combined resident income tax return for 1972, on which the cost of sending a dependent child to a boarding school was deducted by petitioner as a medical expense.

2. On January 26, 1976, the Income Tax Bureau issued a Notice of Deficiency against petitioner, Howard E. Reinheimer, Jr., along with an explanatory Statement of Audit Changes, on which it reduced the net medical

and dental expenses claimed (after the percentage limitation pursuant to section 213(a) (1) of the Internal Revenue Code) by \$5,210.82. This reduction was substantially attributed to the disallowance of expenses incurred during 1972 in sending a child to boarding school. This is the only issue raised by petitioner.

3. Prior to his marriage to Nancy C. S. Reinheimer, petitioner was married to Jeanne G. Reinheimer. He and his first wife separated in 1968 and were divorced on March 1, 1972. One of petitioner's daughters by his earlier marriage developed a great deal of conflict over divided loyalties to her parents. Accordingly, petitioner's daughter was provided with psychiatric help, which included psychological testing and evaluation. As a result, two psychiatrists determined that petitioner's daughter suffered from a severe emotional condition. They also concluded that she "should not live with either parent, but that she live in a neutral environment" and recommended that petitioner's daughter attend a boarding school within commuting distance of New York, to enable her to return for therapy sessions.

4. Petitioner paid the cost of sending his dependent daughter to a boarding school during 1972. No evidence is in the record to indicate that the boarding school at issue was a "special school", or that it provided medical services usually associated with such a school.

CONCLUSIONS OF LAW

A. That the costs of sending a dependent child to a regular boarding school do not qualify as a deductible medical expense, in accordance with the meaning and intent of section 213 of the Internal Revenue Code and Article 22 of the Tax Law. Matter of John A. Dreifus and the Estate of Marion F. Dreifus v. Commissioner 36 T.C.M. (CCH) 368 (1977).

B. That the petition of Howard E. Reinheimer, Jr. is denied and the Notice of Deficiency issued January 26, 1976 in the sum of \$968.41 for 1972 is sustained, together with such additional interest as may be lawfully owing.

DATED: Albany, New York

SEP 28 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK
Department of Taxation and Finance

TAX APPEALS BUREAU
STATE CAMPUS

ALBANY, N.Y. 12227

16 1979
SECRETARY OF TAX & FINANCE

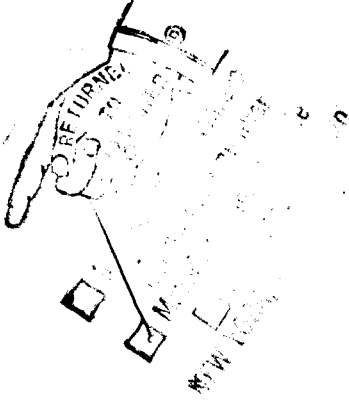
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SMALL CLAIMS
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TAX APPEALS BUREAU
OCT 0 4 1979

Howard E. Reinheimer, Jr.
505 E. 79th St.
New York, NY 10021

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705-DI-2222
000-48-500

M N Fwd
pt 2572
10-1-79





New York State Department of
TAXATION and FINANCE
TAX APPEALS BUREAU

TO Mr. Coburn

Better address. Retailed 10/15/79.

HOWARD E. REINHEIMER, JR.

10/15/79

Joseph Chyrywaty

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HOWARD E. REINHEIMER, JR.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or
~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~ Refund
of Personal Income
Taxes under Article ~~XX~~ 22 of the
Tax Law for the Year ~~XXXXXX~~ 1972.

State of New York
County of ALBANY

Jay Vredenburg, 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 15th day of October, 1979, she served the within
Notice of Decision by ~~XXXXXXXXXX~~ mail upon Howard E.
Reinheimer, Jr. (~~XXXXXXXXXXXXXXXX~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Howard E. Reinheimer, Jr.
125 East 84th Street
New York, New York

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 ~~XXXXXXXXXXXXXX~~
~~XXXXXX~~ petitioner herein and that the address set forth on said wrapper is the
last known address of the ~~XXXXXXXXXXXXXX~~ petitioner.

Sworn to before me this

15th day of October, 1979.

Mary D. Quinn

J. J. Vredenburg