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DOCUMENT (S)
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PHOTO MICROGRAPHICS INC.

Hall, Virgil G.

See also

Unincorp. Bus. Tax Determinations A-Z

Marine Surveyors and Consultants

STATE OF NEW YORK
STATE TAX COMMISSION

IN THE MATTER OF THE APPLICATIONS

OF

VIRGIL G. HALL

FOR REVISION OR REFUND OF PERSONAL INCOME
TAXES UNDER ARTICLE 16 OF THE TAX LAW FOR
THE YEARS 1956 AND 1957

(9/7-27/67)

The taxpayer having filed applications for revision or refund of personal income taxes under Article 16 of the Tax Law for the years 1956 and 1957, and hearings having been scheduled in connection therewith at the office of the State Tax Commission, 80 Centre Street, New York, New York, for January 13, 1967 and June 20, 1967, before Francis V. Dow, Hearing Officer of the Department of Taxation and Finance, and the taxpayer having defaulted in appearance on both days scheduled for hearings and the matter having been reviewed and considered,

The State Tax Commission hereby finds:

(1) That the taxpayer is a nonresident; that the taxpayer filed a tax return for the year 1956 in which he reported New York income of \$3,448.05.

(2) That an assessment for the year 1956 (Assessment No. BFA 87235) was issued on April 15, 1960 which was recomputed by letter which was mailed to the taxpayer on March 26, 1963 which reduced the assessment of the additional income tax due from the sum of \$583.63 to the sum of \$54.92; that the letter

advised the taxpayer that he had one year to file an application for revision or refund if the taxpayer was not in agreement with the adjustments set forth in it; that the assessment was based upon a field audit which disclosed that the taxable distributable share of income of the taxpayer allocable to New York sources from the partnership, Marine Surveyors & Consultants, was greater than the amount reported by him.

(3) That the taxpayer filed an application for revision or refund of personal income taxes assessed for the year 1956, which application was filed with the Department of Taxation and Finance on April 2, 1964, more than one year from March 26, 1963, the date of the mailing of the letter recomputing the assessment issued for the year 1956.

(4) That the taxpayer filed a nonresident tax return for the year 1957 in which he reported New York income of \$5,707.22, \$2,327.22 of which income was reported as income from the partnership, Marine Surveyors & Consultants; that the taxpayer consented that his taxes be determined and assessed at any time on or before April 15, 1963 for the taxable year ended December 31, 1957.

(5) That an assessment of additional income taxes was issued for the year 1957 (Assessment No. ASFA 88815) on April 3, 1963 assessing income tax due in the amount of \$115.49 on the basis that the taxpayer's distributable share of partnership income from Marine Surveyors & Consultants was increased due to the disallowance of claimed business expenses of the partnership as unsubstantiated, or were ordinary and necessary expenses incurred by the partners in behalf of the partnership

and the ratio of income from New York sources of the partnership was 50%, thereby increasing the taxpayer's distributable share of partnership income allocable to New York sources by the amount of \$3,151.47.

(6) That the taxpayer failed to submit any evidence to substantiate the disallowed business expenses in the amount of \$8,000.00 claimed by Marine Surveyors & Consultants for the year 1957 or to submit any evidence to show that any of the disallowed business expenses were ordinary and necessary expenses incurred by the partners on behalf of the partnership or that the ratio of the partnership income allocable to New York sources was less than 50%.

Based upon the foregoing findings and all the evidence presented herein, the State Tax Commission hereby

DETERMINES:

(A) That the taxpayer failed to file a timely application for revision or refund of income taxes for the year 1956 as required by section 374 of the Tax Law; that, accordingly, the additional taxes assessed against the taxpayer for 1956 (Assessment No. BFA 87235) under Article 16 of the Tax Law are correct and are legally due and owing, and that the taxpayer's application for revision or refund of such tax is hereby dismissed.

(B) That by virtue of finding "(6)", there can be no recomputation, resettlement, revision or refund of personal income taxes for the year 1957; that such additional tax

assessed against the taxpayer for 1957 (Assessment No. ASFA 88815) was correct and legally due and owing and that the taxpayer was not entitled to any further revision or refund of tax for the year 1957; that the taxpayer's application for revision of taxes assessed for the year 1957 is hereby denied.

Dated: Albany, New York this 27th day of September, 1967.

STATE TAX COMMISSION

/s/ JOSEPH H. MURPHY
PRESIDENT

/s/ JAMES R. MACDUFF
COMMISSIONER

/s/ WALTER MACLYN CONLON
COMMISSIONER