

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LEO KRAMER & FLORENCE KRAMER

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(x) 1962

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

Kramer

State of New York
County of Albany

Margaret Wood, 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 30th day of April, 1970, she served the within Notice of Decision (~~or Determination~~) by (certified) mail upon Leo Kramer & Florence Kramer (~~representative of~~) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Leo & Florence Kramer
9412 Avenue B
Brooklyn 36, 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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (~~representative of~~) 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

30th day of April, 1970.

Janet Wright

Margaret Wood

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
Leo Kramer and Florence Kramer	:	DECISION
For a Redetermination of a Deficiency	:	ON
or for a Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for the	:	DEFAULT
Year 1962	:	

The petitioners having filed a petition for a redetermination of a deficiency or for a refund of personal income taxes under Article 22 of the Tax Law for the year 1962, and a hearing having been duly scheduled at the offices of the Department of Taxation and Finance at 80 Centre Street, New York, New York, February 16, 1970 before Francis X. Boylan Esq., Hearing Officer, and the Department having appeared by E. H. Best, Counsel, (Solomon Sies Esq. of counsel), and there having been no appearance on behalf of the petitioners and the record having been duly examined and considered, the State Tax Commission finds that:

(1) The failure of any appearance on behalf of the petitioners at the scheduled hearing constituted a default.

(2) By a notice of deficiency, dated August 3, 1964 and an attached statement of audit changes, the State Tax Commission notified petitioners that it determined that there was a deficiency of personal income taxes for the year 1962 in the amount of \$40.45 together with interest in the amount of \$3.16, to a total of \$43.61 for the said year as of the date of the said notice.

The said statement of audit changes assessed further tax (at 4%) on additional income in the amount of \$1011.16 reported in a federal report of audit, dated March 21, 1963, which assessed

federal taxes on additional income in the amount of \$1032.11.
(Against this amount a credit was given in the amount of \$20.95
for a refund of New York personal income taxes, which had not
been earlier made.)

After having filed a petition protesting this assessment
here under consideration, the petitioner, by a letter received
December 21, 1964, forwarded a typewritten transcription of the
substance of a later federal report of audit, dated December 9,
1964, which in effect corrected the earlier audit so as to show
additional income in the amount of \$548.14 rather than in the
amount earlier stated.

Accordingly, the State Tax Commission hereby

DECIDES:

A. That the deficiency set forth in paragraph 2 hereof is
modified in accordance with the report of federal audit dated
December 9, 1964 as follows:

Adjustment is made to conform with the audit (as corrected)
of your federal income tax return..

Total adjustment, less refund credit \$20.97 \$527.17

Additional personal income tax @ 4%\$21.09

This amount is subject to interest at 6% per annum from
August 3, 1964 until payment is made (T.L. § 684 and 685).

DATED: Albany, New York
April 29, 1970

STATE TAX COMMISSION

Thomas Gallman
COMMISSIONER

Arthur M. Mauley
COMMISSIONER

Milton Korman
COMMISSIONER