STATE OF NEW YORK STATE TAX COMMISSION Ahufer P.I. - 1970

In the Matter of the Petition

of

JACK L. and MARJORIE R. SHAFER

For a Redetermination of a Deficiency or a Refund of Personal Income
Taxes under Article(%) 22 of the
Tax Law for the (Year(%) 1961

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

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 26th day of March , 1970, she served the within
Notice of Maximismix(or Determination) by (certified) mail upon Jack L.
and Marjorie Shafer (representatives of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Jack L. Shafer
105 Country Club Drive
Vienna, West Virginia

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 (representatives

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

Sworn to before me this

26th day of March

, 1970.

margaret Wood

Marie Buckley

STATE OF NEW YORK
STATE TAX COMMISSION

In the matter of the Petition

Jack L. Shafer and Marjorie R. Shafer

for a Redetermination of a Deficiency or for a Refund of Personal Income Taxes under Article 22 of the Tax Law for the Year 1961 DECISION ON

DEFAULT

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 1961, 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 before Francis X. Boylan, Esq., Hearing Officer, and the Department having appeared by E. H. Best, counsel (Alexander Weiss, Esq., of counsel), and there having been no appearance on behalf of the petitioner, 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 petitioner at the scheduled hearing constituted a default.
- (2) By a notice of deficiency, dated April 13, 1965, and an attached statement of audit changes, the State Tax Commission notified petitioner that it determined that there was a deficiency of Personal Income taxes for the year 1961 in the amount of \$706.82 together with interest in the amount of \$127.06, to a total of \$833.88 for the said year as of the date of the said notice.

(3) On consent of the Income Tax Bureau of the Department, the computation of the deficiency is modified; actual deductions taken are allowed subject to correction, and to adjustments pursuant to provisions of law (T.L. § 635(c); and allocation of only part of income to New York (as stated below) is allowed.

The State Tax Commission hereby DECIDES:

ADDITIONAL PERSONAL INCOME TAX DUE

A. That the said notice of deficiency is modified and the taxes are restated as follows:

Wages reported at Schedule A \$18,165.00 Amount allowed to New York State 180/245 thereof \$13,346.00 Federal itemized deductions after adjustments \$3,491.00 New York total income/Federal income x \$3,491.00
New York Net Income 565 .00 \$1<mark>0,781.00</mark> Exemption 400.00 Taxable Balance Tax on the above amount 342.86 25.00 Statutory credit Balance 317.86 Tax previously stated 107.03

The said amount is subject to interest at 6% from April 15, 1962 to the date of payment provided that payment is made within 60 days of the date of mailing of this decision, but if not then paid, the said amount, or the balance thereof not paid, is subject instead to a penalty of 5% of the said amount (or balance unpaid) and to interest at 6% on the said amount from April 15, 1962 to the date of mailing of the decision herein, and thereafter to interest on the said amount (or balance unpaid) at 1% per month until the date of payment.

210.83

B. That the said deficiency as so restated is affirmed.

DATED: Albany, New York

YMANSH 24,1970

STATE TAX COMMISSION

COMMISSIONER

CONMISSIONER

Milly Kou