

STATE OF NEW YORK
STATE TAX COMMISSION

Shafer
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 ~~Decision~~ (or Determination) by (certified) mail upon Jack L. and Marjorie Shafer (~~representative 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 (~~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

26th day of March, 1970.

Mari Buckley

Margaret Wood

(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:

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	<u>\$3,491.00</u>
New York total income/Federal income x \$3,491.00	2,565.00
New York Net Income	\$10,781.00
Exemption	2,400.00
Taxable Balance	<u>\$ 8,381.00</u>
Tax on the above amount	\$ 342.86
Statutory credit	25.00
Balance	<u>317.86</u>
Tax previously stated	<u>\$ 107.03</u>
ADDITIONAL PERSONAL INCOME TAX DUE	\$ 210.83

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.

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

DATED: Albany, New York
March 24, 1970

STATE TAX COMMISSION

Norman Gallman

COMMISSIONER

Bruce Hawley

COMMISSIONER

Milton Korman

COMMISSIONER