

STATE OF NEW YORK  
STATE TAX COMMISSION

UNIT - FILE  
Personal Inc.  
16 & 22

In the Matter of the Application :  
of :  
BARTON B. WADSWORTH : DECISION  
For a Redetermination of a Deficiency : ON  
or for a Refund of Personal Income : DEFAULT  
Taxes under Articles 16 and 22 of the :  
Tax Law for the years 1959 and 1960 :  
respectively. :

The petitioner having filed a petition for a redetermination of a deficiency of personal income taxes under Articles 16 and 22 of the Tax Law for the years 1959 and 1960, 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, on October 10, 1969, 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 additional assessment dated October 24, 1961, the State Tax Commission notified petitioner that it determined that there was a deficiency of personal income taxes for the year 1959 in the amount of \$77 together with interest in the amount of none, to a total of \$77 for the said year as of the date of the said notice.

By a notice of deficiency dated February 9, 1962, the State Tax Commission notified petitioner that there was a deficiency of personal income taxes for the year 1960 in the amount of \$140.08 together with interest in the amount of none, to a total of \$140.08

for the said year as of the date of the said notice.

3. It is found on review that these said determinations of deficiencies were not unlawful or incorrect.

As to the year 1959, a deduction taken in the amount of \$1100 for claimed legal fees was disallowed as unsubstantiated, and the notice of additional assessment so stated.

As to the year 1960, the additional assessment was made by reason of additional income from dividends in the amount of \$171 and by reason of certain deductions disallowed in the amount of \$1983.97, both in accordance with a report of audit of the petitioner's federal income tax returns for these years. The notice of additional assessment set forth this information.

By a letter dated November 15, 1963, the Department rejected the applications for revision of these additional assessments pointing out that no information had been submitted to substantiate the claimed expenditure for legal fees for the year 1959, or to indicate any reaudit or amendment of the federal audit which increased the amount of the taxable income as to the year 1960 as stated.

The information set forth in the notices of assessment and in the said letter dated November 15, 1963, was fully adequate to advise the petitioner of the reasons for further tax liability asserted.

Accordingly, the State Tax Commission hereby

DECIDES:

A. That the said deficiencies set forth in paragraph 2 are affirmed and constitute assessments of taxes as of the dates of the said notices thereof. The said assessments are subject to interest at 6% per annum as provided by Tax Law (§376; and

§§ 684 and 685).

DATED: Albany, New York  
April 22, 1970

STATE TAX COMMISSION

*Norman Gallman*

PRESIDENT

*Bruce Mandel*

COMMISSIONER

*Milton Kerner*

COMMISSIONER