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STATE OF NEW YORK  
STATE TAX COMMISSION

HEARING UNIT - File Copy

TAX personal income  
ART. 22 SESS. 684-685

In the Matter of the Application	:	
of	:	
Leo Kramer and Florence Kramer	:	DECISION
For a Redetermination of a Deficiency	:	
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. K. East, 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 J. Gallman  
COMMISSIONER

Robert M. Mantey  
COMMISSIONER

Milton Korman  
COMMISSIONER