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STATE OF NEW YORK  
STATE TAX COMMISSION

HEARING UNIT - File Copy

TAX Personal Income

ART. 22 SECS. \_\_\_\_\_

\_\_\_\_\_ :  
In the matter of the Petition :  
 :  
of :  
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 \_\_\_\_\_  
~~CASE LAW GET DEFASILT~~  
REMARKS \_\_\_\_\_

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:

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 33,491.00	<u>2,565.00</u>
New York Net Income	\$10,781.00
Exemption	<u>2,400.00</u>
Taxable Balance	<u>\$ 8,381.00</u>
Tax on the above amount	\$ 342.86
Statutory credit	<u>25.00</u>
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