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STATE OF NEW YORK
STATE TAX COMMISSION

HEARING UNIT - File Copy

TAX Pers. Inc.
ART. 22

In the Matter of the Application	:	
of	:	
ERNA G. WINKLER	:	DECISION ON DEFAULT
For a Redetermination of a Deficiency	:	
or for a Refund of Personal Income Taxes	:	SEE NEW CALCULATIONS
under Article 22 of the Tax Law for the	:	
Year 1961	:	REMARKS

The petitioner 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 scheduled at the offices of the Department of Taxation and Finance at 80 Centre Street, New York, New York on February 19, 1970 before Francis X. Boylan, Esq., Hearing Officer, and the Department having appeared by E. H. Best, Counsel, (Solomon Sies, 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 and attached statement of audit changes both dated July 12, 1965, 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 \$25.02 with interest in the amount of \$4.86 to a total of \$29.88 for the said year as of the date of the said notice.

The said statement of audit changes reflected changes made on federal audit by an audit report, dated March 3, 1963, which resulted in a decrease of federal taxable income (by the amount of \$1858.33) and in a federal taxable balance in the amount of \$2751.69.

The counterpart New York taxable balance after adjustments was the amount of \$2816.16 as shown in the said statement of audit changes, dated July 12, 1965. No later or more favorable federal changes have been made, the file indicates.

3. It is found on review that the said determination of a deficiency or deficiencies was not unlawful or incorrect.

Accordingly the State Tax Commission hereby

DECIDES:

A. That the said deficiency set forth in paragraph 2 hereof is affirmed and constitutes an assessment of taxes as of the date of the said notice thereof. The said assessment is subject to further interest at 6% per annum until paid, as provided by Tax Law (Sections 684 and 685).

DATED: Albany, New York

March 24, 1970

STATE TAX COMMISSION

Norman Gellman
COMMISSIONER

Abraham H. Hershberg
COMMISSIONER

Milton Krinner
COMMISSIONER