

STATE OF NEW YORK
STATE TAX COMMISSION

Grab, Arthur
Personal Income
1971

In the Matter of the Petition

of

ARTHUR H. GRAB, JR.

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1965.

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Linda Wilson, 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 13th day of August, 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon ARTHUR H. GRAB, JR.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Arthur H. Grab, Jr.
5 Edgewood Park
New Rochelle, New York 10801

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

13th day of August, 1971.

Rae Zimmerman

Linda Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
ARTHUR H. GRAB, JR. : DECISION
for a Redetermination of a Deficiency :
or for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for the :
year 1965. :

Arthur H. Grab, Jr., filed a petition for a redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1965. A formal hearing was held before Lawrence A. Newman, Hearing Officer, at the offices of the State Tax Commission in the City of New York on October 29, 1970. The Income Tax Bureau was represented by Edward H. Best, Esq. (Alexander Weiss, Esq., of Counsel). The taxpayer appeared for himself.

ISSUE

Whether the petitioner is the chief support of his two children, thereby permitting him to claim them as dependents.

FINDINGS OF FACT

1. Taxpayer filed a New York State resident return for the year 1965, reporting total income of \$10,446.70.
2. The Income Tax Bureau issued a deficiency notice (Numbered 36009276) disallowing \$1,200.00 of the claimed exemption, thereby disallowing the dependency deduction for petitioner's two children. The deficiency and interest totalled \$80.81.
3. During the year involved, taxpayer was separated from his wife who had custody of the children. Pursuant to a separation agreement, taxpayer contributed \$1,920.00 for support of the children, and in addition agreed to pay the medical and dental expenses incurred on behalf of the children.

4. The petitioner's wife, Mrs. Betty M. Grab, did not claim the children as dependents for tax purposes for the year 1965, and acknowledged that the petitioner provided more than 50 percent of the support of the children for the year.

DECISION

A. The petitioner is entitled to the dependency deduction for each of his two children for the year 1965.

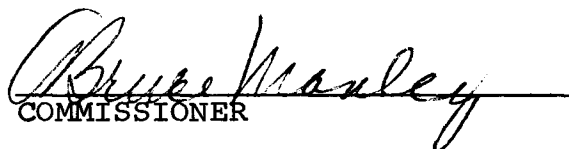
B. The petition is granted, and the deficiency is cancelled.


DATED: Albany, New York

STATE TAX COMMISSION

August 13, 1971.


COMMISSIONER


COMMISSIONER


COMMISSIONER