

STATE OF NEW YORK
STATE TAX COMMISSION

Art. 22

In the Matter of the Petition

of

EDWARD W. & JESSIE T. HOOK

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) 1966.

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

State of New York
County of Albany

Rae Zimmerman, 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 23rd day of December, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Edward W. & Jessie T. Hook (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Edward W. & Jessie T. Hook
1203 Hilltop Road
Charlottesville, Virginia 22903
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

23rd day of December, 1971.

Martha Funnaro

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
EDWARD W. & JESSIE T. HOOK :

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

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) 1966. :

State of New York
County of Albany

Rae Zimmerman , 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 23rd day of December , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Robert M.
Musselman, Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Robert M. Musselman, Esq.
P. O. Box 254
Charlottesville, Virginia 22902

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

23rd day of December , 1971

Martha Funnels

Rae Zimmerman

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
EDWARD W. & JESSIE T. HOOK :
For a redetermination of a deficiency : DECISION
or for refund of Personal Income Taxes :
under Article 22 of the Tax Law for the :
year 1966. :
:

The petitioners, Edward W. & Jessie T. Hook, residing in the State of Virginia, desired to avoid the expense and inconvenience that an appearance within New York State may entail. For this reason, the petitioners' representative, Robert M. Musselman, Esq., requested the State Tax Commission to make an independent review of the petitioners' tax materials and records in lieu of a formal hearing.

FINDINGS OF FACT

1. Taxpayers filed a New York State Income Tax Resident Return for the year 1966.

2. On February 24, 1970, the Department of Taxation and Finance issued a Statement of Audit Changes totaling \$129.00 plus statutory interest.

The changes were based on a finding by the bureau that taxpayers failed to establish a casualty loss claimed in their 1966 income tax return.

3. Taxpayers claimed a deduction in their 1966 income tax return in the amount of \$1,290.00 because of a casualty loss sustained to their resident property in Bronxville, New York. The amount deducted was the cost to replace a retaining wall which collapsed as the result of a heavy rainstorm and flooding.

4. The retaining wall had stood with no evidence of weakening, erosion or need for repairs throughout the six years, that the property was owned by the taxpayers.

DECISION

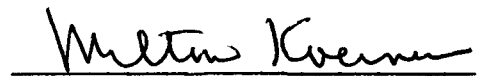
- A. The collapse of the retaining wall was sudden and unexpected.
- B. The amount of \$1,290.00 represents a fair estimate of the decrease in the value of the property as a result of the casualty.
- C. The petition is granted and the deficiency is cancelled.

DATED: Albany, New York
December 23, 1971

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER