

STATE OF NEW YORK
STATE TAX COMMISSION

*Levy, Solomon M.
Personal Income
1971*

In the Matter of the Petition

of

SOLOMON M. LEVY

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 18th day of March, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon SOLOMON M. LEVY (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Solomon M. Levy
325 West 77th Street
New York, New York 10024

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

18th day of March, 1971.

For the Taxpayer

Linda Wilson

STATE OF NEW YORK

STATE TAX COMMISSION

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| In the Matter of the Petition | : | |
| of | : | |
| SOLOMON M. LEVY | : | |
| For Redetermination of Deficiency | : | DECISION |
| or for Refund of Personal Income | : | |
| Tax under Article 22 of the Tax | : | |
| Law for the Year 1965. | : | |

Petitioner, Solomon M. Levy, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1965. (File #36186777). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York on December 17, 1970 at 2:45 p.m. Petitioner appeared pro se. The Income Tax Bureau appeared by Edward H. Best, Esq. (Alexander Weiss, Esq., of Counsel).

FINDINGS OF FACT

1. Petitioner, Solomon M. Levy, filed a New York State Income Tax Resident Return for the year 1965. On said return he reported itemized deductions totaling \$2,321.58 which included, in part, medical and dental expense deductions of \$542.00, contributions of \$245.00 and a casualty theft loss unreimbursed by insurance of \$1,347.00.
2. On September 25, 1967 the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Solomon M. Levy, disallowing his itemized deductions for the year 1965 and allowing the New York standard deduction upon the grounds that a portion of the medical expenses were unsubstantiated, that all of the claimed contributions were unsubstantiated and that the fair market value

of the items subject to the casualty loss did not exceed the amount of the insurance recovery and accordingly issued a Notice of Deficiency in the sum of \$87.55.

3. On June 28, 1965 while petitioner, Solomon M. Levy, was absent from his apartment at 325 West 77th Street, New York, New York a burglary occurred.

4. Petitioner, Solomon M. Levy, was insured by Travelers Insurance Company for a loss from the premises under a broad form personal theft policy. The maximum liability of the insurance company was \$1,000.00 even if the amount of loss was actually greater. The insurance company paid \$1,000.00 to him upon the filing of a proof of loss.

5. Petitioner, Solomon M. Levy, failed to prove by documentary or other satisfactory evidence that his loss as a result of the aforesaid burglary exceeded the sum of \$1,100.00.

6. The amount of petitioner, Solomon M. Levy's, alleged itemized deductions, other than the casualty loss, did not exceed the New York standard deduction.

CONCLUSIONS OF LAW

A. That petitioner, Solomon M. Levy, failed to substantiate for the year 1965 a casualty loss in the amount of \$1,347.00, since he did not submit documentary or other satisfactory evidence sufficient to support his claim, and accordingly said deduction was properly disallowed.

B. That since petitioner, Solomon M. Levy's casualty loss deduction for the year 1965 was properly disallowed, the issues as to the disallowance of the deductions for charitable contributions and medical expenses are moot.


C. That the petition of Solomon M. Levy is denied and the Notice of Deficiency issued September 25, 1967 is sustained.

DATED: Albany, New York
March 16, 1971

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER