

STATE OF NEW YORK  
STATE TAX COMMISSION

*Avazian, Dorothy*  
*Personal*  
*1971*

In the Matter of the Petition

of

Dorothy Jean Avazian

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) 1964

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

State of New York  
County of Albany

Martha Funaro , 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 12th day of April , 19 71, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Dorothy Jean  
Avazian (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Dorothy Jean Avazian  
691 South Irolo Street  
Los Angeles, California

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

12th day of April , 1971.

*Martha Funaro*  
*Joyce S. Van Patten*

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
	:	
of	:	
	:	
DOROTHY SEAN AVAZIAN	:	
	:	
for a Redetermination of a Deficiency	:	DECISION
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for the	:	
Year 1964.	:	

---

The taxpayer petitioned for a redetermination of a deficiency or for refund of Personal Income Taxes under Article 22 of the Tax Law for the year 1964. The petitioner now resides in the State of California. Due to her inability to attend a formal hearing within the State of New York, the State Tax Commission has reviewed the petitioner's file de novo, in lieu of a formal hearing.

FINDINGS OF FACT

1. On September 24, 1970, a notice of formal hearing was mailed to the petitioner, notifying her to appear at the offices of the State Tax Commission in the City of New York on October 30, 1970 at 9:15 A.M.
2. The petitioner failed to appear at the above scheduled hearing. However, the notice of formal hearing was mailed back to the Commission, containing a request that the "claimed or alleged deficit" be forwarded by mail. This statement was accepted as in the nature of a request by the taxpayer that the file be examined on the merits in lieu of a formal hearing.
3. Taxpayer's New York State income tax return for the year 1964 was selected for examination by the Income Tax Bureau. On January 18, 1967, a letter was sent to the taxpayer requesting substantiation for various expenses and deductions listed upon the tax return. The taxpayer responded on several occasions without submitting the requested substantiation.

4. Based upon the failure by the taxpayer to provide the substantiation requested, the Income Tax Bureau allowed the taxpayer the standard deduction on her 1964 return in lieu of the itemized deductions claimed. This action resulted in notice of deficiency #16488112 being issued against the taxpayer on April 10, 1968, in the amount of \$298.87 plus interest.

DECISION


A. The petitioner has failed to substantiate the expenses and deductions claimed on her 1964 return.

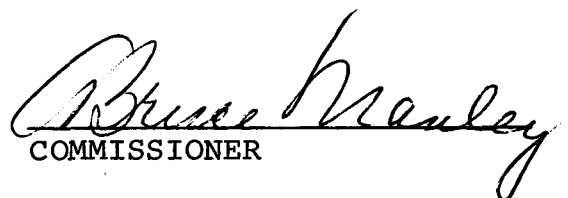
B. The petition is, therefore, denied and the notice of deficiency is sustained together with such interest as may be lawfully due.

DATED: Albany, New York

STATE TAX COMMISSION

*April 12, 1971.*

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER

August 18, 1971

Miss Dorothy Sean Avazian  
691 South Irolo Street  
Los Angeles, California

Dear Miss Avazian:

The papers and records, which you mailed to us on July 29, 1971, by registered mail, are returned with this letter.

Since you were unable to attend a formal hearing within New York State, the State Tax Commission reviewed your entire file to determine if any basis existed to grant your petition.

Unfortunately, the file, at that time, did not contain the substantiation which had been requested by the Income Tax Bureau, and your petition was denied.

On April 12, 1971, the Commission issued its final decision on this matter, and consequently, the matter will not be reviewed.

Very truly yours,

Lawrence A. Newman  
Hearing Officer

Enclosure

July 26, 1971

Dear Sir:

Upon receipt of your notice dated September 24, 1970 notifying me to appear in New York for a formal hearing, I instructed my accountant to answer stating it would be impossible for me to attend & could I send whatever was necessary by mail. I never received any answer to that request. Apparently my request was misunderstood because in April of this year I received your decision in the matter of my petition.

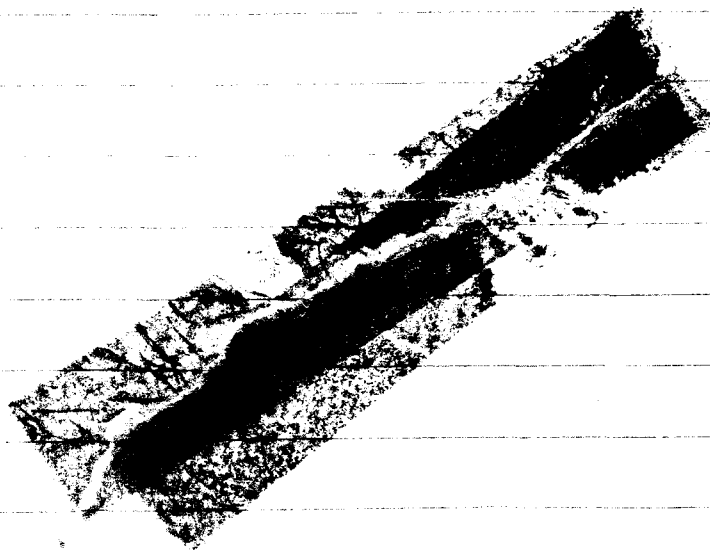
It is unfortunate that I have let this matter run for so long. Due to my neglect I will end up paying more in interest than anything else. At some time I received the original notice but kept very poor records & it was difficult for me to gather everything together so I had to keep putting it off.

Shortly before I moved to California I was granted an extension until January 15, 1968. I believe I requested another extension because I moved at the end of that month. At that

time I had asked my former  
employer for an appropriate  
letter knowing that eventually I  
would need it. I am enclosing  
it along with whatever else  
I have in hopes that after  
your final examination the  
amount due will be less than  
was stated in your last letter.

Thank you for your patience

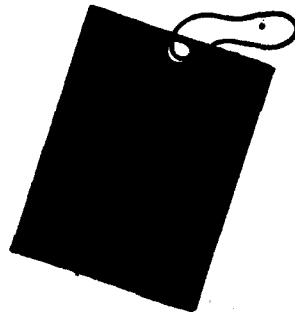
Mary J. Cawser



# ELLEN TRACY

B L O U S E C O R P .

1407 BROADWAY NEW YORK 18, N. Y. LONGACRE 3-4593-4-5-6



January 25, 1968

Internal Revenue Service  
District Director  
P. O. Box 1706  
New York, N. Y. 10017

To Whom It May Concern:

Miss Dorothy Avazian was employed by us as designer and it was part of her job to pay for her own supplies, patterns, samples, magazines and etc. that would help her with her designs.

Also if she thought it necessary to go on field trips or travel to help her in her work she had to pay for any expenses incurred. Most significant of these was her 1964 trip to Europe.

Much of her work and preplanning was done at home, along with some entertaining. Any entertainment expenses incurred by Miss Avazian to further business relationship were strictly at her own expense.

Very truly yours,

  
Herbert Gallen, President.

My Book -

? ? ?

12 } Larry

8/2/71