

STATE OF NEW YORK
STATE TAX COMMISSION

*Fox, William, Catherine
Personal Income
Article 22*

In the Matter of the Petition

of

William and Catherine Fox

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) 1960, 1961, 1962 & 1963

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 15th day of January, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon William Fox and Catherine Fox (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: William Fox and Catherine Fox
657 Oakland Avenue
Staten Island, New York 10310

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

15th day of January, 1971

Linda Wilson

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
WILLIAM FOX AND CATHERINE FOX : DECISION
for a Redetermination of a Deficiency :
or for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for :
the years 1960, 1961, 1962 and 1963 :
:

William Fox and Catherine Fox petitioned for a redetermination of a deficiency or for refund of personal income taxes for the years 1960 through 1963. A formal hearing was held at the offices of the State Tax Commission, New York, New York, on May 14, 1970.

FINDINGS OF FACT

1. The petitioners timely filed personal income tax returns for the years 1960, 1961, 1962 and 1963.
2. Notices of deficiency were issued by the Income Tax Bureau on February 8, 1965, under file numbered 3-6101955 for the years 1961, 1962, 1963 and on May 13, 1968, under file numbered 1-8403927 for the year 1960.
3. The petitioners timely filed petitions for redeterminations of deficiencies or for refund for each of the years involved.
4. The assessments were based on federal changes. In each year petitioners claimed a charitable deduction for the claimed value of published scientific articles. The deductions were disallowed for each year by the Tax Court.
5. The petitioners based their petitions for 1961, 1962, and 1963 on the said charitable deduction. Their petition for 1960 asserted the Statute of Limitations as well as the reported deduction on which a pre-audit refund was given.
6. The petitioners did not notify the Income Tax Bureau of the final result of the Federal changes.

7. At the hearing petitioners introduced evidence showing that the claimed mortgage interest deduction was understated by \$120.00 in 1960.

8. Petitioner also introduced evidence showing that William Fox supported his parents in 1960, 1961, and 1962 and this had been overlooked. At the hearing this evidence was received.

9. The Statute of Limitations was suspended by the failure to notify the Income Tax Bureau of the Tax Court determination.

DECISION

1. The disallowances of petitioners' claims for charitable deductions for each year are sustained.

2. The additional mortgage interest deduction for \$120.00 is allowed.

3. The additional deduction for two exemptions for the support of William's parents is allowed.

4. There are deficiencies due as follows:

1960	Personal income tax	<u>\$ 326.37</u>
	Plus interest at 6% from <u>April 15, 1961</u> to the date of payment	
1961	Personal income tax	<u>\$ 488.77</u>
	Plus interest at 6% from <u>April 15, 1962</u> to the date of payment	
1962	Personal income tax	<u>\$539.00</u>
	Plus interest at 6% from <u>April 15, 1963</u> until date of payment	
1963	Personal income tax	<u>\$ 151.32</u>
	Plus interest at 6% from <u>April 15, 1964</u> until date of payment	

DATED: ALBANY, NEW YORK

STATE TAX COMMISSION

January 12, 1971.

Norman Halloran
COMMISSIONER

COMMISSIONER

Milton Koern
COMMISSIONER