

STATE OF NEW YORK
STATE TAX COMMISSION

*Ruben, Robert
& Audrey
Personal Income
1971*

In the Matter of the Petition

of
ROBERT J. RUBEN & AUDREY H. RUBEN:

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) 1964 :

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 17th day of September , 1971 , she served the within Notice of Decision (or Determination) by (certified) mail upon Robert J. Ruben & Audrey H. Ruben (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Robert J. & Audrey H. Ruben
4 Heritage Lane
Rye, New York

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

17th day of September , 1971

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT J. RUBEN & AUDREY H. RUBEN

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 17th day of September , 1971 , she served the within Notice of Decision (or Determination) by (certified) mail upon Richard Feiman, C.P.A. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Richard Feiman, C.P.A.
Feiman, Geller & Feiman
295 Madison Avenue
New York, New York 10017
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

17th day of September , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
ROBERT J. RUBEN & AUDREY H. RUBEN : DECISION
for Redetermination of Deficiency or for :
Refund of Personal Income Tax under :
Article 22 of the Tax Law for the Year :
1964. :

Petitioner, Robert J. Ruben and Audrey H. Ruben, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1964. (File No. 26230281). A formal hearing was scheduled before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, for February 25, 1971, at 3:00 P.M. At said time, petitioners' representative waived a formal hearing and requested that the matter be submitted to the State Tax Commission on the entire record contained in the file. The following decision is rendered by the State Tax Commission upon due consideration of said record.

FINDINGS OF FACT

1. Petitioner, Robert J. Ruben and Audrey H. Ruben, filed a New York State income tax resident return for the year 1964.
2. On March 27, 1967, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Robert J. Ruben and Audrey H. Ruben, disallowing \$1,611.00 in "other deductions" for the year 1964, upon the grounds that they failed to substantiate these expenses or to show that they were ordinary and necessary business expenses. It also disallowed \$707.50 in deductions for medical expenses and contributions which disallowance is not being contested by petitioners. In accordance with said Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$258.97.

3. During the year 1964, petitioner, Robert J. Ruben, was a partner in the law firm of Manning, Hollinger & Shea. The partnership agreement provided that partners were, in general, expected to provide for entertainment of clients from their own funds as they in their discretion deemed necessary or advisable. He submitted vouchers, bills and checks indicating that he expended \$820.00 in entertaining clients and for other miscellaneous business expenses.

4. Petitioner, Robert J. Ruben, expended the sum of \$520.00 for transportation expenses connected with business.

5. Petitioner, Robert J. Ruben, has failed to substantiate by documentary or other sufficient evidence that he expended the sums of:

- a.) \$90.00 for professional books and publications.
- b.) \$6.00 for a safe deposit box for business purposes.
- c.) \$60.00 for business toll calls from his home.
- d.) \$115.00 for phones and dues at the Harvard Club exclusively for business purposes.

CONCLUSIONS OF LAW

A. That petitioner, Robert J. Ruben, submitted documentary or other satisfactory evidence sufficient to substantiate the expenditure of \$1,340.00 for ordinary and necessary business expenses during the year 1964.

B. That the petition of Robert J. Ruben and Audrey H. Ruben is granted to the extent of reducing the amount of "other deductions" disallowed from \$1,611.00 to \$271.00, of reducing the amount of additional tax due from \$231.85 to \$97.85, and of reducing the

Notice of Deficiency issued March 7, 1967, from \$258.97 to \$109.35 together with such interest as may be due from March 7, 1967, and, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York

September 17, 1971


STATE TAX COMMISSION



COMMISSIONER



COMMISSIONER



COMMISSIONER