

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT L. & MARGARET E. BRANDENBERG

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) 1967

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

State of New York
County of Albany

Lynn 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 21st day of August, 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon ROBERT L. & MARGARET E. BRANDENBERG (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Robert L. and Margaret E. Brandenburg
102 Cottage Avenue
Fond du Lac, Wisconsin 54935
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

21st day of August, 1972.

Jantha Farnes

Lynn Wilson



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
August 21, 1972

Robert L. and Margaret E. Brandenburg
102 Cottage Avenue
Fond du Lac, Wisconsin 54935

Dear Mr. and Mrs. Brandenburg:

Please take notice of the **DECISION** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 690 of**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 months** after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
ROBERT L. AND MARGARET BRANDENBERG	:	DECISION
for a Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Year	:	
1967.	:	

Robert L. and Margaret Brandenburg filed a petition for the redetermination of a deficiency dated September 28, 1970, in personal income tax under Article 22 of the Tax Law for the year 1967.

In lieu of a hearing, petitioners consented to submit their case to the Commission on the file of the Income Tax Bureau. Such file has been duly examined and considered.

ISSUE

The issue in this case is the disallowance of certain itemized deductions on petitioners' return.

FINDINGS OF FACT

1. Petitioner, Robert L. Brandenburg, was a sales manager living in Tarrytown, New York, and using his home as his place of business. He had taxable income of over \$40,000.00 during the year. He now lives in Wisconsin.

2. Petitioners claimed contributions on their returns amounting to \$1,000.00. Petitioner was allowed his total cash contributions with the exception of church donations which were reduced from \$572.00 to \$520.00 resulting in an allowance of \$690.00. In addition, the amount of \$78.00 was allowed toward both a claim of \$108.00 for Mrs. Brandenburg's services as a hospital volunteer and a claim of \$150.00 for used clothing given to a church. None of the items disallowed in part were substantiated by documentary evidence.

3. Petitioners claimed \$1,842.00 as miscellaneous deductions on their return. They have been allowed \$602.14. The items allowed and disallowed were explained to petitioners by letter. The amounts disallowed consisted mostly of entertainment expenses and gifts which were not substantiated by documentary evidence.

4. The deficiency amounts to \$147.20 with \$21.66 interest to the date thereof for a total of \$168.86.

CONCLUSIONS OF LAW

A. The disallowance of the deductions was proper.

B. The petition is denied and the deficiency is due, together with such further interest, as may be due, under the Tax Law.

DATED: Albany, New York

August 21, 1972.

STATE TAX COMMISSION

Norman Gallman
COMMISSIONER

Bruce Rowley
COMMISSIONER

Milton Koenig
COMMISSIONER