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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
LAWRENCE & ANITA GOLDRICH :
:
For a Redetermination of a Deficiency or
a Refund of Personal Income :
Taxes under Article(s) 16 of the :
Tax Law for the (Year(s) 1957 :

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

State of New York
County of Albany

Rae Zimmerman, 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 6th day of April, 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon Lawrence & Anita Goldrich (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Lawrence & Anita Goldrich
25 Hemlock Road
Kings Point, 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

6th day of April, 1972

Martha Funnaro

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
LAWRENCE & ANITA GOLDRICH :

For a Redetermination of a Deficiency or
a Refund of Personal Income :
Taxes under Article(s) 16 of the
Tax Law for the (Year(s) 1957 :

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

State of New York
County of Albany

Rae Zimmerman , 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 6th day of April , 19 72, she served the within
Notice of Decision (or Determination) by (certified) mail upon S. Howard
Apfel, 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: S. Howard Apfel, C.P.A.
501 Fifth Avenue
New York, N.Y. 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

6th day of April , 19 72

Martha Funnell

Rae Zimmerman



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
April 6, 1972

**Lawrence & Anita Goldrich
25 Hemlock Road
Kings Point, New York**

Dear Sir and Madam:

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

Please take further notice that pursuant to section(s)
375 of the Tax Law any proceeding
in court to review an adverse decision must be commenced
within **90 days** 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 relating hereto may be
addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

L. Robert Leisner
Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
LAWRENCE & ANITA GOLDRICH	:	DETERMINATION
for Revision or for Refund of Personal	:	
Income Tax under Article 16 of the Tax	:	
Law for the Year 1957.	:	

Lawrence and Anita Goldrich applied for a revision of deficiency in personal income taxes under Article 16 of the Tax Law for the year 1957. Formal hearings were held at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on May 13, 1970, before Francis X. Boylan, Esq., and on August 26, 1971, before L. Robert Leisner, Hearing Officer. The taxpayer was represented by S. Howard Apfel, C.P.A., and the Income Tax Bureau was represented by Edward H. Best, Esq., (Albert J. Rossi, Esq., and Alexander Weiss, Esq., of Counsel).

ISSUES

- I. Did the taxpayers establish that the income from the transaction had been reported in an earlier year?
- II. Were the taxpayers entitled to a larger charitable deduction?
- III. Was the imposition of the penalty erroneous?

FINDINGS OF FACT

1. Taxpayers, Lawrence and Anita Goldrich, timely filed New York State income tax returns for the year 1957.
2. A Notice of Deficiency in income tax for the year 1957 was issued on September 29, 1965, against the taxpayers, under File No. AB 58950. The taxpayers petitioned for a redetermination of the deficiency.

3. The Federal Government found a deficiency against the taxpayers based on a change of income in the amount of \$101,378.45 for the year 1957.

4. Based upon the federal change, the Income Tax Bureau asserted additional taxable income of \$64,000.00 for the year 1957, and asserted a penalty for failure to report or submit requested information.

5. The taxpayers asserted that the income from the transaction had been reported in 1955; that alternatively they had a larger allowable charitable deduction in 1957, because their income was increased in 1957 by the Bureau; and, lastly, that they were not subject to penalty.

CONCLUSIONS OF LAW

A. The taxpayers submitted no substantial evidence of their contention of earlier reporting of the income or, on the other hand, of the claimed charitable deductions.

B. The information required to be reported, and later requested, was not submitted, and the penalty was warranted.

C. The determination of the deficiency and penalty against the petitioners for the year 1957, is sustained.

D. Pursuant to section 684 of the Tax Law, interest shall be added to the total amount of tax due until paid.

DATED: Albany, New York

April 6, 1972

STATE TAX COMMISSION

Norman Gallman
COMMISSIONER

George Marley
COMMISSIONER

Walter Kamm
COMMISSIONER