

POOR
QUALITY
THE FOLLOWING
DOCUMENT (S)
ARE
FADED & BLURRED

PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH J. AND VIRGINIA C.
HAMBERGER

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

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 16th day of May, 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon Joseph J. and Virginia C. Hamberger (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Joseph J. and Virginia C. Hamberger
8111 Shenandoah Drive
Austin, Texas 78753

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

16th day of May, 1972

Martha Furrow

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
JOSEPH J. AND VIRGINIA C.
HAMBERGER

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

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 16th day of May, 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon Robert O.
Campbell, Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Robert O. Campbell, Esq.
1703 Chamber of Commerce Bldg.
Houston, Texas 77002

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

16th day of May, 1972.

Maria J. Russo

Rae Zimmerman



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York
May 16, 1972

Joseph J. & Virginia C. Hamburger
8111 Shenandoah Drive
Austin, Texas 78753

Dear Sir and Madam:

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

Please take further notice that pursuant to
Section(s) **690** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
from 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 relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,

L. Robert Leisner

Enc.

HEARING OFFICER

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
JOSEPH J. AND VIRGINIA C. HAMBERGER : 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. :

Taxpayers petitioned for a redetermination of deficiencies in income taxes under Article 22 of the Tax Law for the year 1967. The taxpayers submitted the case for decision on information in the file.

ISSUE

Should the petitioners' claimed itemized deductions have been allowed by the Income Tax Bureau?

FINDINGS OF FACT

1. Petitioners timely filed New York State income tax returns for the year 1967.
2. A Notice of Determination of deficiencies in income tax for the year 1967 was issued on October 26, 1970 against the taxpayers under File No. 8-29866710.
3. The taxpayers petitioned for redetermination of the deficiencies.
4. The taxpayers lived in Texas later in the year.
5. The return of the taxpayers claims itemized deductions of \$3,917.69, of which \$1,650.00 was for unreimbursed travel expense.
6. Correspondence of the taxpayers was not accompanied by any checks, receipts, records or documentation.
7. The Income Tax Bureau prorated the taxpayers' interest income, standard deduction, exemptions and statutory credit on the basis of months of residency in New York.

CONCLUSIONS OF LAW

A. The itemized deductions claimed by the taxpayers, which lacked proof, cannot be allowed by the Tax Law.

B. The determination of the deficiency is sustained.

C. Pursuant to the Tax Law, interest shall be added to the total amount due until paid.

DATED: Albany, New York

STATE TAX COMMISSION

May 16, 1972

COMMISSIONER

Robert Manley

COMMISSIONER

William Keene

COMMISSIONER