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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN & ELENI KOLIAS

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 4th day of May, 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon

John & Eleni Koliass (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: John & Eleni Koliass
216 Garden Lane
Vestal, New York 13850

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

4th day of May, 1972

Martha Fernald

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

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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 4th day of May, 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon Peter A. Daniels, Esq. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Peter A. Daniels, Esq.
306 Security Mutual Bldg.
Binghamton, New York 13901

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

4th day of May, 1972

Jantha Furano

Rae Zimmerman



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

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

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
May 4, 1972

John & Alani Kollas
216 Garden Lane
Yonkers, New York 10850

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)
590 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 relating hereto may be
addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

L. Robert Leisner
L. ROBERT LEISNER

Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
JOHN & ELENI KOLIAS : 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. :

John and Eleni Koliass petitioned for a redetermination of a deficiency in personal income taxes under Article 22 of the Tax Law for the year 1967.

A formal hearing was held at the offices of the State Tax Commission, Binghamton, New York on September 16, 1971, before L. Robert Leisner, Hearing Officer. The taxpayers were represented by Peter A. Daniels, Esq., and the Income Tax Bureau was represented by Edward H. Best, Esq., (Alexander Weiss, Esq., of Counsel).

ISSUE

Was more than one half of the total support provided by the taxpayers for qualified relatives, so that taxpayers claim to four tax exemptions for dependents should be allowed?

FINDINGS OF FACT

1. Petitioners, John and Eleni Koliass, timely filed New York State income tax returns for the year 1967.
2. A notice of determination of deficiency in income tax for the year 1967 was issued against the taxpayers on November 24, 1969, under File No. 75033124.
3. The taxpayers petitioned for a redetermination of the deficiency.
4. The cost of total support for Stavragelos Dendrinis, Anthoula Dendrinis, Georgia Dendrinis and George Dendrinis,

qualified relatives of the taxpayers, was as follows:

COST OF TOTAL SUPPORT

Food	\$2,530.00
Clothes.	335.00
Utilities	480.00
Medical, Drugs, Transportation, Education, and Miscellaneous . . .	1,210.00
Fair Rental Value for Lodging . . .	<u>530.00</u>
<u>TOTAL</u>	<u>\$5,085.00</u>

5. The Dendrinos' support was derived from the following sources in 1967:

SOURCES PROVIDING THE SUPPORT

1. Social Security Benefits	\$1,650.00
2. Georgia Dendrinos	96.75
3. Fair rental lodging support by George Dendrinos	530.00
4. John T. and Eleni Koliass	<u>2,808.25</u>
<u>TOTAL</u>	<u>\$5,085.00</u>

6. John T. and Eleni Koliass provided approximately \$2,808.00 for the Dendrinos in 1967.

CONCLUSIONS OF LAW

A. The taxpayers provided over one half the support for their four relatives and are entitled to the four exemptions.

B. The taxpayers' petition is sustained and it is determined that there is no deficiency against the taxpayers for the year 1967.

DATED: Albany, New York

May 4, 1972

STATE TAX COMMISSION

William J. Johnson
COMMISSIONER

Bruce Manley
COMMISSIONER

Milton Kuen
COMMISSIONER