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QUALITY
THE FOLLOWING
DOCUMENT (S)
ARE
FADED & BLURRED

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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
ABE MARKUS
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

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 2nd day of March, 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon ABE MARKUS (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Abe Markus
1915 Morris Avenue
Bronx, New York 10453

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

2nd day of March, 1972

Cal Zimmerman

Lynn Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

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For a Redetermination of a Deficiency or
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(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Sol Wolf
c/o Bzura's Income Tax Service
1051 Southern Boulevard
Bronx, 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.

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STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

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

ADDRESS YOUR REPLY TO

DATED: Albany, New York
March 2, 1972

Abe Markus
1915 Morris Avenue
Bronx, New York 10453

Dear Mr. Markus:

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 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,

Paul B. Coburn
Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
ABE MARKUS : DECISION
for Redetermination of Deficiency or :
for Refund of Personal Income Tax :
under Article 22 of the Tax Law for :
the Year 1964. :

Petitioner, Abe Markus, has 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. 15746889). 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 May 19, 1971, at 1:15 P.M. At said time, petitioner 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.

ISSUE

Did petitioner, Abe Markus, substantiate for the year 1964 a deduction for business expenses in the sum of \$6,627.90?

FINDINGS OF FACT

1. Petitioner, Abe Markus, filed a New York State income tax resident return for the year 1964.

2. On September 26, 1966, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Abe Markus, disallowing \$6,627.90 in claimed business expenses for the year 1964 upon the grounds that he failed to substantiate said deduction and accordingly issued a Notice of Deficiency in the sum of \$512.75.

3. During the year 1964, petitioner, Abe Markus, was an outside liquor salesman in the metropolitan New York City area for Charmer Industries, Inc. He called on liquor stores, bars and grills, and other licensees to whom liquor was permitted to be sold. It was necessary for him to incur various expenses in connection with the performance of his sales activities.

4. During the year 1964, petitioner, Abe Markus, maintained a diary in which he recorded his daily expenses in connection with his sales activities. The total of expenses listed therein was \$4,161.35. He failed to substantiate by documentary or other sufficient evidence that he sustained any expenses in excess of said sum.

CONCLUSIONS OF LAW

A. That petitioner, Abe Markus, submitted documentary or other satisfactory evidence sufficient to substantiate the expenditure of \$4,161.35 for ordinary and necessary business expenses during the year 1964.

B. That the petition of Abe Markus is granted to the extent of reducing the amount of business expenses disallowed for the year 1964 from \$6,677.90 to \$2,516.55 and of reducing the amount of additional tax due from \$471.80 to \$153.75 and of reducing the Notice of Deficiency issued September 26, 1966, from \$512.75 to \$167.09 together with such interest as may be due from September 26, 1966, and, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York
March 2, 1972.

STATE TAX COMMISSION

Norman Gallivan

COMMISSIONER

Bruce Manley

COMMISSIONER

Milton Kover

COMMISSIONER



STATE OF NE
DEPARTMENT OF TAXA'

STATE TAX COMMISSION
NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, RO
STATE CAN
ALBANY, N. Y.
AREA CODE 5
457-2655, 6,

DATED: Albar.
March

Abe Markus
1915 Morris Avenue
Bronx, New York 10453

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Very truly yours,

Paul B. Coburn
Paul B. Coburn
Hearing Officer

cc Petitioner's Representative
Law Bureau

(Handwritten signature)
UNCLAIMED
Abe Markus

1915 Morris Avenue
New York
Bronx
UNCLAIMED

1045

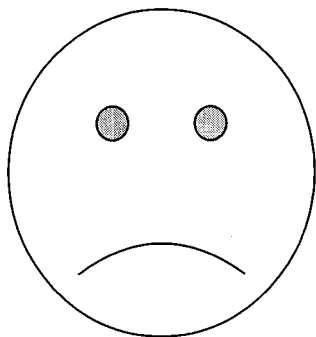
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STATE OF NEW YORK
Department of Taxation and Finance
STATE CAMPUS
ALBANY, N. Y. 12227

MAR 4 1972

CERTIFIED
No. 592387
MAIL

CORRECTION FOLLOWS



NOTE: THE FOLLOWING
DOCUMENT(S) ARE BEING REFILMED
TO ENSURE CLARITY

PHOTO MICROGRAPHICS INC.

AD 32 (5-71) 50M

STATE OF NEW YORK
Department of Taxation and Finance
STATE CAMPUS
ALBANY, N. Y. 12227

MAR 4 1972

CERTIFIED

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Abe Markku
1915 Morris Avenue

Bronx New York 10453

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MAY 1972



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DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
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March 2, 1972.

STATE TAX COMMISSION

Walter J. Bellone

COMMISSIONER

Robert M. Manley

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COMMISSIONER