POOR

QUALITY

THE FOLLOWING

DOCUMENT (S)

ARE

FADED &BLURRED

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition of EMANUEL M. MILLER & RUTH MILLER 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) 1965	AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

State of New York
County of Albany

Martha Funaro , 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 1st day of March , 19 72, she served the within Notice of Decision (or Determination) by (certified) mail upon Emanuel M. Miller & Ruth Miller (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Emanuel M. and Ruth Miller
162-05 89th Avenue
Jamaica, New York 11432

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
1st day of March , 1972.

Cal Zimmerman

Martha Funaro

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

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

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

March 1, 1972

Emanuel M. and Ruth Miller
162-05 89th Avenue
Jamaica, New York 11432

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 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

AD-1.12 (7/70)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition of EMANUEL M. MILLER & RUTH MILLER for Redetermination of Deficiency or for Refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1965.	:	DECISION

Petitioners, Emanuel M. Miller and Ruth Miller, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1965. (File No. 34291304). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York on April 20, 1971, at 1:20 P.M. Petitioner, Emanuel M. Miller appeared pro se and for his wife, petitioner, Ruth Miller. The Income Tax Bureau appeared by Edward H. Best, Esq., (Albert J. Rossi, Esq., of Counsel).

ISSUE

Did the Income Tax Bureau properly disallow charitable contributions in excess of $276.00 claimed by petitioners, Emanuel M. Miller and Ruth Miller, for the year 1965.

FINDINGS OF FACT

1. Petitioners, Emanuel M. Miller and Ruth Miller, filed a New York State income tax resident return for the year 1965. They deducted $850.00 for charitable contributions on said return.

2. On November 27, 1967, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Emanuel M. Miller and Ruth Miller, disallowing $574.00 in charitable deductions for the year 1965 and accordingly issued a Notice of Deficiency in the sum of $50.37.

3. During the year 1965, petitioners, Emanuel M. Miller and Ruth Miller, by check, made charitable contributions to various religious organizations totaling $214.00.

4. Petitioner, Emanuel M. Miller and Ruth Miller failed to submit any documentary or other satisfactory evidence to substantiate charitable deductions in excess of the $276.00 allowed upon the audit of their New York State income tax return for the year 1965.

CONCLUSIONS OF LAW

A. That petitioners, Emanuel M. Miller and Ruth Miller failed to substantiate claimed charitable contributions during the year 1965 in excess of $276.00 and accordingly their deduction in excess of said sum was properly disallowed.

B. That the petition of Emanuel M. Miller and Ruth Miller is denied and the Notice of Deficiency issued November 27, 1967, is sustained.

DATED: Albany, New York
March 1, 1972

STATE TAX COMMISSION

Norman Gallman
COMMISSIONER

Bruce Manley
COMMISSIONER

Milton Koerner
COMMISSIONER