

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MARGARET E. SANGSTER

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) 1954 & 1956 :

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 12th day of January , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Gerrit
Van Deth, 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: Gerrit Van Deth, C.P.A.
405 Park Avenue
New York, N.Y.

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

12th day of January , 19 72

Linda Wilson

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MARGARET E. SANGSTER

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a Refund of Personal Income
Taxes under Article(s) 16 of the
Tax Law for the (Year(s) 1954 & 1956:

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OF NOTICE OF DECISION
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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 23rd day of December, 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Margaret E.
Sangster

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Margaret E. Sangster
292 Maple Street
Englewood, New Jersey

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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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

23rd day of December, 1971.

Val J. Jannarone

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MARGARET E, SANGSTER

For a Redetermination of a Deficiency or
a Refund of Personal Income
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known address of the (representative of the) petitioner.

Sworn to before me this

23rd day of December , 1971

Rae Zimmerman

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of :
MARGARET E. SANGSTER : DETERMINATION
for Revision or Refund of Personal :
Income Taxes under Article 16 of the :
Tax Law for the years 1954 and 1956. :
:

Taxpayer filed an application for revision of personal income taxes under Article 16 of the Tax Law for the years 1954 and 1956. A formal hearing was held before Vincent P. Molineaux, Hearing Officer, at the offices of the State Tax Commission in the city of Albany, New York, on November 17, 1965. The taxpayer appeared in person and was represented by Gerrit Van Deth, C.P.A.

FINDINGS OF FACT

1. Taxpayer filed New York State Income Tax Resident Returns for the year 1954, and for the period from January 1 to March 31, 1956.

2. On January 11, 1960, the Department of Taxation and Finance issued additional assessment BFA 85087 for the year 1954 amounting to \$244.93 and BFA 85088 for the resident period of January 1 to March 31, 1956 totaling \$10,370.41

The assessment for 1954 disclosed that a portion of the taxpayer's business expenses claimed were not deductible because they were actually personal living expense. These included:

Salaries-----	\$1,700.00
Rent-----	\$ 800.00
Other business expenses-----	\$2,500.00
Legal expenses-----	\$ 250.00
Medical deductions-----	\$ 690.77

The assessment for 1956 was based on the requirement that the return for the period to the change of residency shall include taxable income received or accrued.

3, The taxpayer had been a writer of soap operas for radio and television for many years. On July 5, 1954 a New Jersey corporation owned by her accountant purchased all of her past writings for \$150,000 and employed her as a writer for \$450.00 per week. In 1956, the corporation purchased for about \$75,000.00 a house in New Jersey. The taxpayer occupied this house when she moved to New Jersey. She also agreed to reduce the amount that the corporation owed her \$75,000.00 in consideration for her occupancy of the house and later ownership when the house was fully paid for by the corporation.

4, The entire contract price of \$150,000 was accrued by the bureau as of March 31, 1956. No part of the price had been paid in prior years and therefore the entire amount was outstanding as of the date when the taxpayer changed residence.

DETERMINATION


A. The disallowance of expenses for the year 1954 and the accrual of income in 1956 are correctly computed.

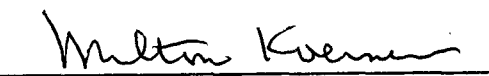
B. The application is denied and the assessments are sustained.

DATED: Albany, New York
December 23, 1971

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

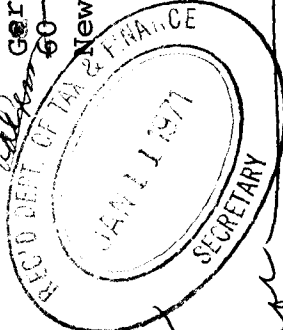
STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12226



NEW YORK, NEW YORK 10017

none
William
Gerrit Van Deth, C.P.A.
~~60 East 42nd Street~~
New York, New York



St Jm J poor

*40 West 42nd St
New York, N.Y.
54 4*

Laurence Perman

*remailed January 12 1972
405 Park Ave
New York, N.Y.*

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12226

SIR, This person is no longer at this address. I purchased this home from the Margaret E. Sangster Corp. approximately 10 years ago. I heard she bought another home in Englewood, N.Y. after this event. I have no idea where she is presently at and would suggest you contact the Englewood Tax Collector or any other government office which may give you her present residence.

Margaret E. Sangster

292 Maple Street

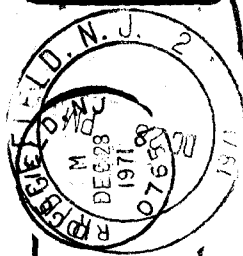
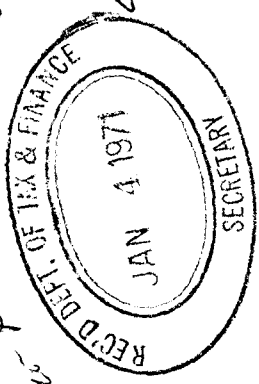
Englewood, New Jersey

P.S. I did not
offer this

See 24/51, 6015 D. L. 5511
292 Maple Street, Englewood, N.Y.

A. Newman

*Legat Bureau State of New York
Dep't. of Tax & Finance
State Campus
Albany, N.Y. 12226*





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

Albany, New York

December 23, 1971

Margaret E. Sangster
292 Maple Street
Englewood, New Jersey

Dear Ms. Sangster:

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 **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,

Lawrence A. Newman

Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application

of

MARGARET E. SANGSTER

for Revision or Refund of Personal
Income Taxes under Article 16 of the
Tax Law for the years 1954 and 1956.

DETERMINATION

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4, The entire contract price of \$150,000 was accrued by the bureau as of March 31, 1956. No part of the price had been paid in prior years and therefore the entire amount was outstanding as of the date when the taxpayer changed residence.

DETERMINATION

A. The disallowance of expenses for the year 1954 and the accrual of income in 1956 are correctly computed.


B. The application is denied and the assessments are sustained.

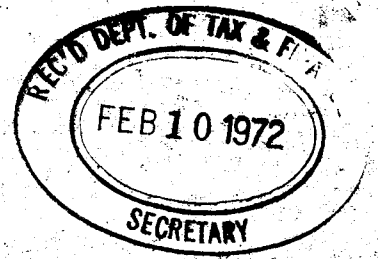
DATED: Albany, New York
December 23, 1971

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER



February 8, 1972

Mr. Louis D. Liskin
292 Maple Street
Englewood, New Jersey 07657

Dear Mr. Liskin:

Thank you for calling to our attention the fact that Miss Margaret E. Sangster does not reside at your house number.

We regret any inconvenience our letters have caused you, and we will discontinue sending Miss Sangster's mail to your address.

Your cooperation is most appreciated.

Sincerely,

S

NORMAN GALIMAN
Commissioner

NG/LAN/lw

From **JOSEPH H. MURPHY** Commissioner

Forward original and duplicate of this form with attachments

TO: **Mr. Rook**BUREAU
OR OFFICE

FOR:

1. ☐ Your Information
2. ☐ Written Comments
3. ☒ Reply for **N.G.** ~~your~~ signature
4. ☐ Your Attention And Reply Direct
To Correspondent
5. ☐ Discussion With J.H.M.

Material From The Governor's Office:

6. ☐ Reply for J.H.M. signature
and forward original and 4 copies
to Commissioner's Office
7. ☐ Suggested reply for use by the
Governor's Office and forward original
and 3 copies to Commissioner's Office

Name of Correspondent

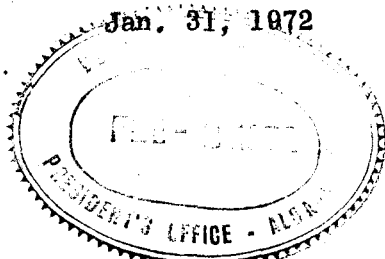
Louis D. Liskin**1-31-72**Address **292 Maple Street**
Englewood, N.J. 07657RE: **Margaret E. Sangster no longer**
residing at 292 Maple StreetDATE: **2-3-72**

Please prepare an original and 3 copies of all written material forwarded to this office except as otherwise noted. Also, kindly return original copy of this memo with any material forwarded in regard to the matter in upper right box.

OTHER INFORMATION:

Joseph H. Murphy

Jan. 31, 1972



Sir,

During the past several years I have been receiving, and returning tax assessments from your office which you have directed to a "Margaret E. Sangster" to 292 Maple St., Englewood, N. J.

I explained, as I am now, that about 10 years ago I purchased the residence at this address and that Margaret E. Sangster is no longer here.

I do not know her present address, or whether she is dead or alive. However, I am rather surprised that someone in your office is not doing their "homework" and during all this time evidently haven't taken the trouble to get the proper address of this person.

Please, stop sending this woman's assessments to my home as I am having enough problems taking care of my own obligations without getting other people's problems.

Thanks.

Louis D. Liskin
292 Maple St.
Englewood, N. J. 07657



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

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STATE CAMPUS
ALBANY, N. Y. 12227

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SECRETARY TO
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Lawrence A. Newman
Hearing Officer

cc Petitioner's Representative - *remailed 1/12/72*
Law Bureau

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STATE TAX COMMISSION

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B. The application is denied and the assessments are sustained.

DATED: Albany, New York
December 23, 1971

STATE TAX COMMISSION

Norman Gellman

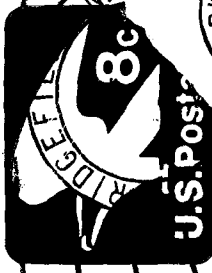
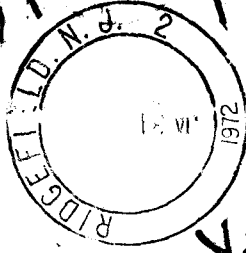
COMMISSIONER

B. B. M. M. M.

COMMISSIONER

Milton Koenig

COMMISSIONER



State of N.Y.
Dept. of Taxation & Finance
Building 9, Room 214A
State Campus
Albany, N.Y. 12237

Margaret E. Sangster
292 Maple Street
Englewood, New Jersey

Attn: MR. NORMAN F. GALLMAN, Pres.
STATE TAX COMM.