

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH SUAREZ

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) 1966

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 5th day of October , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Joseph Suarez

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Joseph Suarez
646 Argyle Road
Brooklyn, 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.

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

5th day of October , 1972.

Lynn Wilson

Martha Funaro

MEMORANDUM

TO: Mr. Louis Etlinger, Chief, Review Unit
Att: Floyd Worden
Income Tax Bureau
Room 104, Building #8

DATE: 10/2/72

FROM: Hearing Unit
Room 214A, Building #9

RE: Joseph Suarez
470 Ocean Ave.
Brooklyn, N.Y.

SOCIAL SECURITY NO.

Please advise as to the last known address for the above named taxpayer.

L. Robert Lerner

Hearing Officer

Taxpayer's last known address is:

1971 Return

646 ARGYLE ROAD
BROOKLYN, N.Y.

STATE OF NEW YORK
Department of Taxation and Finance

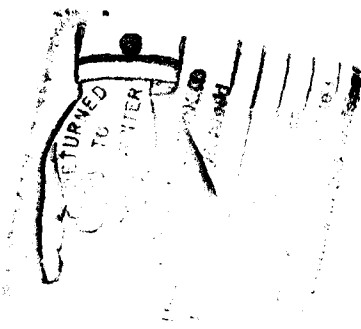
STATE CAMPUS
ALBANY, N. Y. 12227

ell

Confidential
12/1/71

Joseph Suarez
470 Ocean Avenue
Brooklyn, New York

CERTIFIED
No. 592790
MAIL



STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH SUAREZ & CARMELLA SUAREZ
(Deceased)

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) 1966

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 19th day of September , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Joseph Suarez &
Carmella Suarez (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Joseph Suarez
470 Ocean Avenue
Brooklyn, 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.

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

19th day of September , 1972.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH SUAREZ & CARMELLA SUAREZ
(deceased)

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) 1966

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 19th day of September , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Gerald B. Tepper

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Gerald B. Tepper
133 Kingsbury Road
New Rochelle, New York 10804

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

19th day of September , 1972.

Lynn Wilson

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

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

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

September 19, 1972

Joseph Suarez
470 Ocean Avenue
Brooklyn, New York

Dear Mr. Suarez:

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

Please take further notice that pursuant to **section 690**
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 relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

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	:	
	:	
JOSEPH SUAREZ and	:	
CARMELLA SUAREZ (deceased)	:	
	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1966.	:	

The taxpayers petitioned for a redetermination of a deficiency in income taxes under Article 22 of the Tax Law for the year 1966.

A formal hearing was held at the offices of the State Tax Commission, Albany, New York on December 8, 1971, before L. Robert E. Leisner, Hearing Officer. The taxpayer was represented by Gerald B. Tepper and the Income Tax Bureau was represented by Saul Heckelman, Esq. (Alexander Weiss, Esq., of Counsel).

ISSUES

Were the taxpayers entitled to a dependency exemption for Concha Rodriguez?

Were the taxpayers entitled to a deduction for medical expenses for Concha Rodriguez?

FINDINGS OF FACT

1. Petitioners timely filed New York State income tax returns for the year 1966.

2. A Notice of Determination of deficiencies in income tax for the year 1966 was issued on July 28, 1969, against the taxpayers under File No. 58634315.

3. The taxpayers petitioned for redetermination of the deficiencies.

4. Concha Suarez, a sister of Joseph Suarez, was a member of the taxpayers household in 1966.

5. In 1966 Concha Suarez went to visit her son in Mexico City. She was 75 years old. She became ill in June 1966 and she required medical care and treatment. Round the clock nursing care and treatment by specialists were required because she could not be moved to the hospital. She died on August 6, 1966. The taxpayers paid \$2,944.79 for medical expense of Concha Suarez.

The Income Tax Bureau asserted this medical expense was her son's expense, but the evidence discloses that he could not and did not pay the medical expense and that the taxpayers paid the medical expenses of Concha Suarez. The taxpayers also provided the support for Concha Suarez.


CONCLUSIONS OF LAW

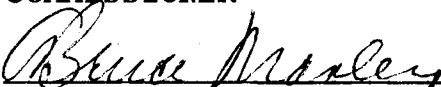
A. The taxpayers deduction for medical expenses for the terminal illness of Concha Suarez, and the claim of the dependency exemption for Concha Suarez, the sister of Joseph Suarez, were proper.

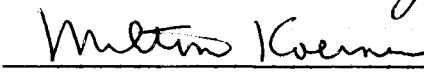
B. The taxpayers' petition is granted and it is determined that there is no deficiency against the taxpayers for the year 1966.

DATED: Albany, New York
September 19, 1972

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER