

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

FRANCIS B. & LATRECIA CLINE

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

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 July , 19 73, she served the within Notice of Decision (or Determination) by (certified) mail upon Francis B. & Latrecia Cline (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Francis B. & Latrecia Cline  
25 Sunset Drive  
Yonkers, 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 July , 1973.

Lynn Wilson

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, ~~President~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

July 19, 1973

Francis B. & Latrecia Cline  
25 Sunset Drive  
Yonkers, New York

Dear Mr. & Mrs. Cline:

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 deci-  
sion must be commenced within **4 Months**  
from 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 relative  
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

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
FRANCIS B. and LATRECIA CLINE	:	
for Redetermination of a Deficiency	:	DECISION
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Year 1967.	:	

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Petitioners, Francis B. and Latrecia Cline, petitioned for a redetermination of deficiency in personal income taxes under Article 22 of the Tax Law for the year 1967.

(The case was submitted for decision on information contained in the file).

ISSUE

Did the taxpayers substantiate their contributions in 1967?

FINDINGS OF FACT

1. Petitioners, Francis B. and Latrecia Cline, timely filed New York State income tax returns for the year 1967.
2. A Notice of Determination of Deficiency in personal income taxes for the year 1967 was issued on September 29, 1969, against the taxpayers under File No. 84414760.
3. The taxpayers petitioned for redetermination of the deficiency.
4. The taxpayers claimed deductions of \$1,682.00 for contributions.

5. The taxpayers itemized deductions for contributions are found to be \$600.00.

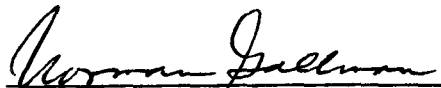
CONCLUSIONS OF LAW

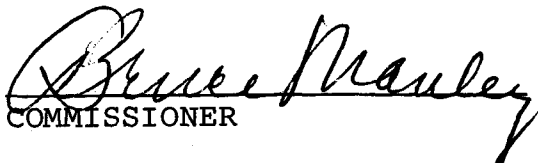
A. The taxpayers' petition is allowed to the extent of the deduction of \$600.00 for contributions.

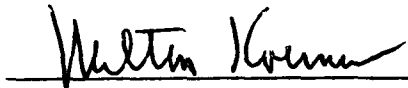
B. The deficiency and interest for 1967 are found to be \$124.00.

DATED: Albany, New York  
July 19, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER