

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

SHEILA M. GADAUD & ANDREW C.
(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) 1964

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 27th day of February , 1973 , she served the within Notice of Decision (or Determination) by (certified) mail upon Sheila M. Gadaud

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

wrapper addressed as follows: Sheila M. Gadaud
145 West 10th Street
Deer Park, New York 11729

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

27th day of February , 1973

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

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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: Lloyd H. Baker, Esq.
373 Main Street
Islip, New York 11751

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

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Lynn Wilson

Martha Funaro



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

Dated: Albany, New York

February 27, 1973

Sheila M. Gadaud
145 West 10th Street
Deer Park, New York 11729

Dear Mrs. Gadaud:

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 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 :
SHEILA M. GADAUD & : DECISION
ANDREW C. (deceased) :
for a Redetermination of a Deficiency or :
for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for the :
Year 1964. :

The taxpayer, Sheila M. Gadaud filed a petition for a redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1964.

A formal hearing was held before L. Robert Leisner, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York on August 26, 1971.

The taxpayer, Sheila M. Gadaud, appeared personally and the Income Tax Bureau was represented by Edward H. Best, Esq., (Alexander Weiss, Esq., of Counsel).

ISSUE

Did the petitioner substantiate the claimed deductions and prove that omitted salary was not received?

FINDINGS OF FACT

1. The petitioners timely filed a New York State income tax return for the year 1964.

2. A Notice of Determination of Deficiency in income tax was issued on August 28, 1971, under File No. 49896763 against the taxpayers disallowing in part deductions of \$723.00 interest, and

\$1,562.00 in auto expense and entertainment expense, and asserting \$651.00 of omitted salary income and determining a liability for tax, penalty and interest of \$396.71.

3. The taxpayer filed a petition for a redetermination of the deficiency.

4. The petitioner, a widow, appeared at the hearing, but due to a burglary and loss of papers, could not produce records. Nevertheless, it appeared that records had been produced on an earlier occasion and the examiner corroborated such facts; and that larger interest, auto expense, and entertainment deductions should be allowed. He testified that by his computations the additional tax, after increasing deductions and allowing credit for payments, was reduced to \$106.62. His written computation was received in evidence.

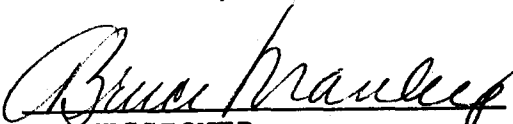
CONCLUSIONS OF LAW

The taxpayer's petition, asserting that the claimed deductions should be allowed, is partially sustained. It is determined that there is no penalty against the taxpayer and the deficiency in income tax is reduced and redetermined to be \$106.62.

DATED: Albany, New York
February 27, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12227

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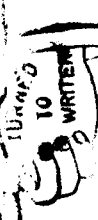
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L. Robert Leisner
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

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



REASONS CHECKED
Unclaimed refused
Unknown
Insufficient address
Moved, Left no address
No such post office in state
On way in this country

~~413 Main St.
Bayshore N.Y.
11706~~

~~Sheila M. Gaud
145 West 10th Street
Deer Park, New York 11729~~

CERTIFIED
No. 287643
MAIL

*moved
No add*

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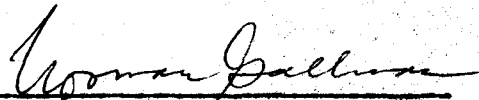
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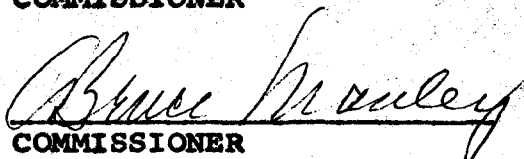
CONCLUSIONS OF LAW

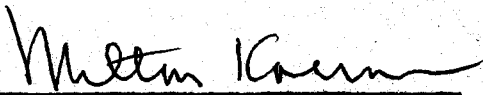
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February 27, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

GALLAGHER, MICHAEL E. & LILLIAN
PERSONAL INCOME 22
YEARS 1966-67

VACATED per Comm. Koerner's request 2/26/74

THIS WAS NEVER MAILED JUST SIGNED BY

THE COMMISSION.