

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

EDNA HATTEN

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) 1960

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 24th day of October, 1973, she served the within  
Notice of Decision (or Determination) by (certified) mail upon EDNA HATTEN  
(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:


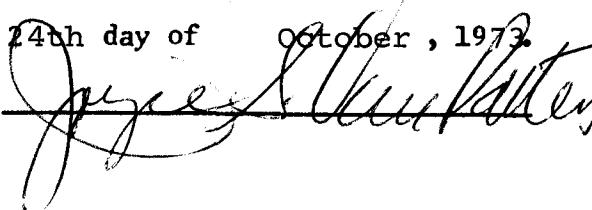
Miss Edna Hatten  
386 Genesee Street  
Buffalo, New York

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

24th day of October, 1973.

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

EDNA HATTEN

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) 1960 :

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State of New York  
County of Albany

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Notice of Decision (or Determination) by (certified) mail upon WILLIAM H.  
WEBER, JR., ESQ. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows:

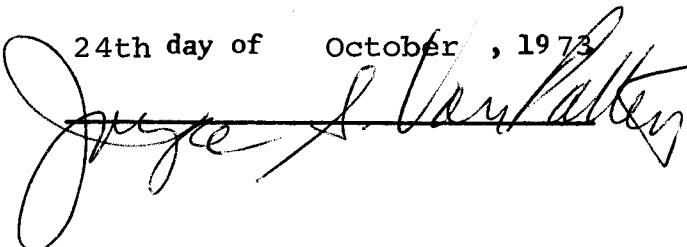

William H. Weber, Jr., Esq.  
1300 Genesee Building  
Buffalo, New York 14202

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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

Mario A. Procaccino

~~CHIEF OF BUREAU~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK

SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

**DATED:** Albany, New York  
**October 24, 1973**

**Miss Edna Batten**  
**386 Genesee Street**  
**Buffalo, New York**

**Dear Miss Batten:**

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 deci-  
sion must be commenced within **90 days**  
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,

**Nigel G. Wright**  
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 Application	:	
of	:	
EDNA HATTEN	:	DETERMINATION
for Revision or Refund of Personal	:	
Income Taxes under Article 16 of	:	
the Tax Law for the Year 1960.	:	

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Edna Hatten filed an application under section 374 of the Tax Law for revision of personal income taxes under Article 16 of the Tax Law for the year 1960. The aforementioned application was denied. A hearing was demanded and duly held on September 20, 1965, at the offices of the State Tax Commission, 65 Court Street, Buffalo, New York, before Vincent P. Molineaux, Hearing Officer. The applicant, Edna Hatten, was not present at the hearing but was represented by William H. Weber, Jr., Esq.

The record of this hearing has been duly examined and considered.

ISSUES

The issues are whether (1) the Income Tax Bureau was properly estimated applicant, Edna Hatten's income for the year 1960 and (2) whether the Income Tax Bureau properly assessed applicant, Edna Hatten, a 100% penalty for fraud with intent to evade payment of taxes for 1960.

FINDINGS OF FACT

1. Applicant, Edna Hatten, was arrested on a narcotics

charge on April 8, 1962. At the time of her arrest she had in her possession \$1,224.20 in cash which was seized by the police. On April 10, 1962, the Special Investigations Bureau of the Income Tax Bureau issued a Notice of Additional Assessment #B-S.I.B. 11668 in order to attach the aforesaid funds. These funds were obtained from the police plus an additional \$595.12 and were applied in partial payment of the aforementioned assessment. This assessment was based upon estimated taxable income for 1960 amounting to \$28,400.00. The estimate was made pursuant to section 373 of the Tax Law. The assessment amounted to \$6,207.04 which included \$2,771.00 for additional taxes, \$2,771.00 as a 100% penalty and interest of \$665.04.

2. Although applicant, Edna Hatten, claims she was a "housewife" she was apparently unmarried and she failed to provide sufficiently detailed evidence to show that she had a source of nontaxable income or savings to account for even minimal living expenses.

3. The Income Tax Bureau has failed to submit documentary or other evidence to prove that applicant, Edna Hatten, was guilty of fraud with intent to evade the payment of taxes.

#### CONCLUSIONS OF LAW

A. The Income Tax Bureau's estimate of applicant, Edna Hatten's taxable income for the year 1960 was correct.

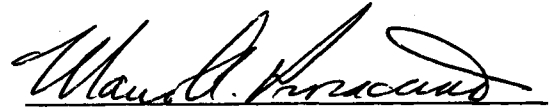
B. The Income Tax Bureau did not properly assess applicant, Edna Hatten, a 100% penalty for fraud since they failed to meet the burden of proof by presenting documentary or other sufficient evidence to support its contention.

DETERMINATION

The application of Edna Hatten is granted to the extent that the 100% penalty for fraud is eliminated. In all other respects, the application is denied.

DATED: Albany, New York  
October 24, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

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Very truly yours,

  
Nigel G. Wright  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

*for the*

AD 32 (6-7-5) 250M

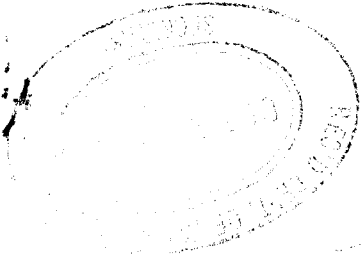
STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12227

LETTER  
TO  
MISS EDNA HATTEN

MOVED, LEFT NO ADDRESS  
MOVED, NOT FORWARDABLE  
TEMPORARILY AWAY  
ADDRESSEE UNKNOWN  
NO SUCH NUMBER  
REFUSED  
OUT OF BUSINESS  
NO MAIL RECEIPT  
BUILDING RAZED  
CARRIER

Miss Edna Hatten  
386 Genesee Street  
Buffalo, New York



Att.  
Angel G. Wright  
Bldg #9

STATE OF NEW YORK

STATE TAX COMMISSION

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of	:	
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B. The Income Tax Bureau did not properly assess applicant, Edna Hatten, a 100% penalty for fraud since they failed to meet the burden of proof by presenting documentary or other sufficient evidence to support its contention.

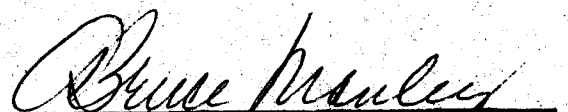
DETERMINATION

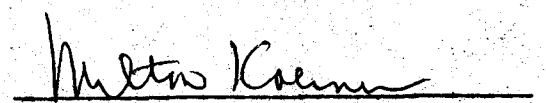
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DATED: Albany, New York  
October 24, 1973

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