

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition  
:  
of  
:  
BEN KIRSHENBAUM and  
:  
ETHEL KIRSHENBAUM  
:  
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  
:

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AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

State of New York  
County of Albany

Lynn Wilson , 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 10th day of July , 1973 , she served the within Notice of Decision (or Determination) by (certified) mail upon BEN and ETHEL KIRSHENBAUM (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Ben and Ethel Kirshenbaum  
224-31 Hillside Avenue  
Queens Village, 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

10th day of July , 1973.

*[Signature]*

*Lynn Wilson*



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

NORMAN F. GALLMAN, 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 10, 1973**

**Ben and Ethel Kirshenbaum**  
**224-31 Hillside Avenue**  
**Queens Village, New York**

**Dear Mr. and Mrs. Kirshenbaum:**

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,

**Nigel G. Wright**  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
BEN KIRSHENBAUM and	:	
ETHEL KIRSHENBAUM	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1966.	:	

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Petitioners, Ben Kirshenbaum and Ethel Kirshenbaum, filed a petition pursuant to section 689 of the Tax Law for redetermination of deficiency in personal income tax under Article 22 of the Tax Law for the year 1966.

In lieu of a hearing, petitioners have consented to submit their case to the Commission on the file of the Income Tax Bureau. This file has been duly examined and considered.

ISSUE

The issue is whether unsubstantiated contributions, travel expenses and other business expenses are properly disallowed.

FINDINGS OF FACT

1. Petitioner, Ben Kirshenbaum, was an outside salesman representing Philip Cohen Inc., 360 Broadway, New York City, and Goldfarb Bros., 500-7th Avenue, New York City, during 1966.

2. On his return, petitioner, Ben Kirshenbaum, claimed business expenses of \$1,100.00 and was allowed \$755.60 by the Income Tax Bureau. Petitioner also claimed travel expenses on

his automobile of \$1,889.50 and was allowed \$439.43.

3. No further evidence has been submitted to substantiate the business and travel expenses in excess of the allowance given by the Income Tax Bureau.

4. Petitioners claimed contributions on their return amounting to \$400.00 and were allowed \$218.25.

5. No further evidence has been submitted by the petitioners to substantiate contributions in excess of that portion allowed.

CONCLUSION OF LAW

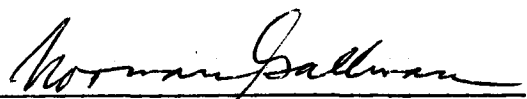
The disallowance of unsubstantiated claimed business expenses, travel expenses and contributions is proper.

DECISION

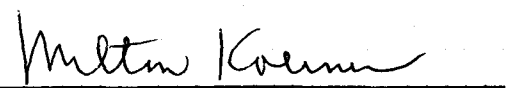
The petition is denied and the deficiency is due together with such further interest as may be due under section 684 of the Tax Law.

DATED: Albany, New York  
July 10, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER