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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

HAROLD A. MEHLER

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

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 20th day of July, 1973, she served the within  
Notice of Decision (or Determination) by (certified) mail upon HAROLD A. MEHLER

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

wrapper addressed as follows: Mr. Harold A. Mehler  
260 Cutlass Drive  
Fort Myers Beach, Florida 33931

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

20th day of July, 1973.

Maitha Swaro

Lynn Wilson



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, ~~XXXX~~ 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 20, 1973

Mr. Harold A. Mahler  
260 Cutlass Drive  
Fort Myers Beach, Florida 33931

Dear Mr. Mahler:

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,

**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 Petition	:	
of	:	
HAROLD A. MEHLER	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1967.	:	

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Harold A. Mehler filed a petition pursuant to section 689 of the Tax Law for redetermination of deficiency of personal income tax under Article 22 of the Tax Law for the year 1967.

In lieu of a hearing, petitioner, Harold A. Mehler, agreed to submit his case to the State Tax Commission on the file of the Income Tax Bureau. The said file has been duly examined and considered.

ISSUE

The issue is whether the petitioner has substantiated the deduction for contributions.

FINDINGS OF FACT

1. Petitioner, Harold A. Mehler, claimed contributions on his tax return amounting to \$1,510.00.
2. Petitioner has not submitted evidence sufficient to substantiate his claimed contributions.
3. The deficiency asserted amounts to \$151.00 plus interest of \$20.68 to the date of the Notice of Deficiency.

CONCLUSION OF LAW

Petitioner has not carried his burden of proof to substantiate his claimed contributions.

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 20, 1973

STATE TAX COMMISSION

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER