

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EDWARD MONETTE AND CAROL MONETTE

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 16th day of February , 1973 , she served the within
Notice of Decision (or Determination) by (certified) mail upon EDWARD MONETTE
and CAROL MONETTE (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Edward and Carol Monette
4 Buxton Way
Smithtown, New York 11787

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

16th day of February , 1973

Martha J. Harris

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
February 16, 1973

Edward and Carol Monette
4 Buxton Way
Smithtown, New York 11787

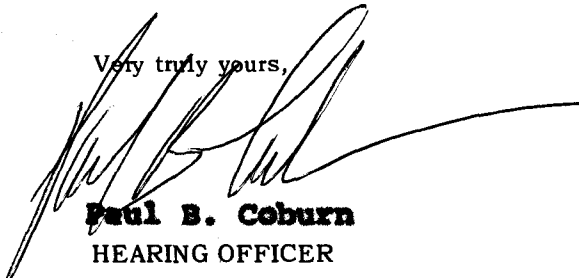
Dear Sir and Madam:

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,



Paul B. Coburn
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
EDWARD MONETTE and CAROL MONETTE	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1967.	:	

Petitioners, Edward Monette and Carol Monette, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1967. (File No. 76630426). A calendar call was scheduled at the offices of the State Tax Commission, 114 Old Country Road, Mineola, New York on November 29, 1972, at 3:00 P.M. On November 17, 1972, petitioners, Edward Monette and Carol Monette, in writing, waived a formal hearing and consented to the issuance of a decision without the introduction of additional evidence. The State Tax Commission renders the following decision after due consideration of the entire record contained in the file.

ISSUE

Did petitioners, Edward Monette and Carol Monette, substantiate \$2,245.00 in deductions for employee business expenses during the year 1967?

FINDINGS OF FACT

1. Petitioners, Edward Monette and Carol Monette, filed a New York State income tax resident return for the year 1967. They

deducted from gross income in said year alleged expenses incurred by petitioner, Edward Monette, as an outside salesman in the sum of \$2,245.00.

2. On September 28, 1970, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Edward Monette and Carol Monette, disallowing for the year 1967 deductions for employee business expenses in the sum of \$2,245.00 upon the grounds that said deductions were unsubstantiated. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$137.80.

3. Petitioners, Edward Monette and Carol Monette, failed to submit any documentary or other substantial evidence to prove that petitioner, Edward Monette, incurred employee business expenses in the sum of \$2,245.00 during the year 1967.

CONCLUSIONS OF LAW

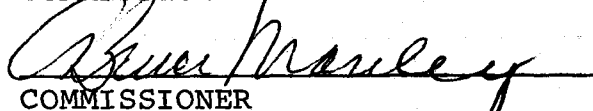
A. That petitioners, Edward Monette and Carol Monette, failed to substantiate alleged deductions for employee business expenses for the year 1967, since they did not submit documentary or other substantial evidence to support their claim and accordingly such deductions were properly disallowed by the Income Tax Bureau.

B. That the petition of Edward Monette and Carol Monette is denied and the Notice of Deficiency issued September 28, 1970, is sustained.

DATED: Albany, New York
February 16, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER