

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

CECIL F. and RUTH J. RILEY

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

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 25th day of July, 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon CECIL F. and RUTH J. RILEY (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Cecil F. and Ruth J. Riley  
13 Tudor Lane  
Scarsdale, New York 10583  
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

25th day of July, 1973.

*Martha J. S. S. S.*

*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, ~~ACTING~~ 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 25, 1973

Cecil F. and Ruth J. Riley  
13 Tudor Lane  
Scarsdale, New York 10583

Dear Mr. and Mrs. Riley:

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	:	
CECIL F. and RUTH J. RILEY	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1964.	:	

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Cecil F. and Ruth J. Riley filed a petition pursuant to section 689 of the Tax Law for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1964. This deficiency was recomputed on November 1, 1967, to be \$110.13, plus interest of \$13.38, for a total of \$123.51 which petitioners paid on November 19, 1968.

In lieu of a hearing, petitioners agreed to submit their 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 in this case is whether the remaining portion of an unsubstantiated boat expense, having been claimed as travel and entertainment expense, is properly disallowed.

#### FINDINGS OF FACT

1. Petitioner, Cecil F. Riley, was a sales engineer for Western Electric Co., Inc., 195 Broadway, New York, New York.

2. Petitioner claimed a boat expense of \$1,016.00 as a business and entertainment expense on his 1964 tax return.

The petitioner submitted two sheets of paper wherein he indicated he used the boat for entertaining executives during 1964. His records covered a period from June 19, 1964 to September 19, 1964, and claimed entertainment activities on approximately 19 days.

3. Petitioner has submitted no further evidence or information to substantiate his claim for the allowance of this deduction.

CONCLUSION OF LAW


The disallowance of the unsubstantiated deduction is proper.

DECISION

The petition is denied and the deficiency as recomputed is found to be correct. Since such deficiency as recomputed has been paid, no further amounts are due.

DATED: Albany, New York  
July 25, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER