

POOR  
QUALITY  
THE FOLLOWING  
DOCUMENT (S)  
ARE  
FADED & BLURRED

PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

FRANK A. BETTUCCI

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

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.

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 2nd day of July, 1974, she served the within Notice of Decision ~~(or Determination)~~ by (certified) mail upon Frank A.

Bettucci ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

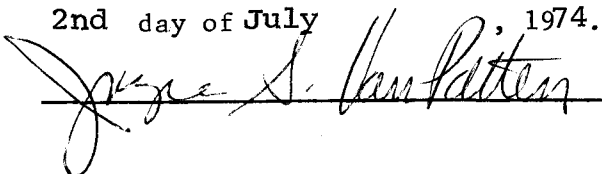
Mr. Frank A. Bettucci  
108 Utica Street  
Ithaca, New York 14850

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)~~ ~~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

2nd day of July, 1974.



STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

FRANK A. BETTUCCI

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

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.

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 2nd day of July, 1974, she served the within Notice of Decision ~~(for Redetermination)~~ by (certified) mail upon Norman D. Freeman, Esq. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

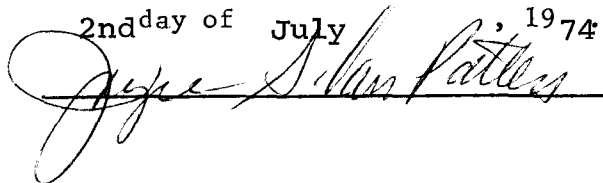
Norman D. Freeman, Esq.  
124 East Court Street  
Ithaca, New York 14850

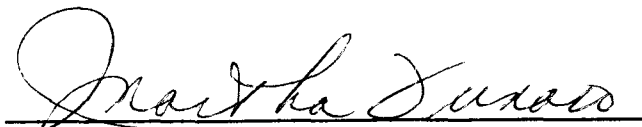
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

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

2nd day of July, 1974







STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

BUILDING 9, ROOM 214-A  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655  
MR. LEISNER 457-2657  
MR. COBURN 457-2896

Dated, Albany, New York  
July 2, 1974

Mr. Frank A. Bettucci  
108 Utica Street  
Ithaca, New York 14850

Dear Mr. Bettucci:

Please take notice of the **Decision**  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section (\*) **689** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **four 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,

**L. ROBERT LEISNER**  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
FRANK A. BETTUCCI : DECISION  
for Redetermination of a Deficiency :  
or for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Year 1967. :  
:

---

Petitioner, Frank A. Bettucci, petitioned for a redetermination of deficiencies in personal income tax under Article 22 of the Tax Law for the year 1967.

The case was submitted for decision on information contained in the file.

ISSUES

I. Was petitioner, Frank A. Bettucci, a resident of New York State for income tax purposes in 1967?

II. Were three personal exemptions properly claimed by petitioner in 1967?

III. Were deductions for bad debt loss, legal and accounting and travel expense properly claimed by the petitioner in 1967?

FINDINGS OF FACT

1. Petitioner, Frank A. Bettucci, timely filed a New York State income tax resident return for the year 1967.

2. A Notice of Determination of deficiencies in personal income tax for the year 1967 was issued on April 14, 1971, against the taxpayer under File No. 86517226.

3. The taxpayer petitioned for redetermination of the deficiencies.

4. Petitioner, Frank A. Bettucci, filed a petition for refund of personal income tax for the year 1967 in the sum of \$895.27 on the grounds that he was not a resident of New York State in said year.

5. In a Statement of Audit Changes issued on April 14, 1971, the Income Tax Bureau disallowed two exemptions claimed by petitioner for support of his children on the grounds that he had not substantiated contributions to more than one half of their support. The Bureau also disallowed deductions for bad debt loss, legal, accounting and travel expenses, and because of petitioner's failure to submit sufficient substantiation of these deductions.

6. Petitioner, Frank W. Bettucci, has been a foreign service officer serving in Viet Nam since August, 1966. Prior to that time, he resided in Ithaca, New York. Following his assignment to Viet Nam, he left only a mailing address in Ithaca at one of several apartment buildings he owned. When he came to Ithaca on business trips, approximately two times a year, he stayed at motels or with friends.

7. Petitioner lived in Viet Nam in an apartment furnished for him, as a civilian employee, by the United States Agency for International Development. He did not own said apartment. He did not vote in any national, state, or local elections in any year after 1966. He listed his residence as New York State on his 1967 Federal and New York State income tax returns.

8. Petitioner did not submit detailed evidence of expenses claimed for bad debt loss, travel expenses, and legal and accounting expenses. He also did not substantiate that he had contributed to more than one half of the support of his two children, who lived with his divorced wife, Angela A. Bettucci.

CONCLUSIONS OF LAW

A. That petitioner, Frank A. Bettucci, was domiciled in New York State in 1967 and did not maintain a permanent place of abode in Viet Nam in said year.

B. That petitioner, Frank A. Bettucci, was a resident of New York State in 1967 for income tax purposes in accordance with the meaning and intent of section 605(a)(1) of the Tax Law.


C. That petitioner, Frank A. Bettucci, failed to submit substantial or documentary evidence to substantiate his claims for exemptions and deductions for bad debt loss, legal and accounting and travel expense. These exemptions and deductions were properly disallowed by the Income Tax Bureau.

D. That the petition of Frank A. Bettucci is in all respects denied and the Notice of Deficiency issued on April 14, 1971, is sustained.

DATED: Albany, New York  
July 2, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

BUILDING 9, ROOM 214-A  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655  
MR. LEISNER 457-2657  
MR. COBURN 457-2896

Dated Albany, New York  
July 2, 1974

Mr. Frank A. Bettucci  
108 Utica Street  
Ithaca, New York 14850

Dear Mr. Bettucci:

Please take notice of the Decision  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section (x) 689 of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within four 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,

L. ROBERT LEISNER  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

AD-1.12 (8/73)



ROCK

AD 32 (6-73) 250M

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12227



REASON CHECKED

- Unclaimed \_\_\_\_\_
- Addresses unknown \_\_\_\_\_
- Insufficient Address \_\_\_\_\_
- No such street \_\_\_\_\_
- No such office in state \_\_\_\_\_
- Do not remail in this envelope \_\_\_\_\_

Mr. Frank A. Bettucci

108 Utica Street

Ithaca, New York 14850

*Dr. Rock*

SS# 113-18-4833

- Moved, left no address
- No such number
- Moved, not forwardable
- Addressee unknown

*ABC*  
*18*

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
FRANK A. BETTUCCI : DECISION  
for Redetermination of a Deficiency :  
or for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Year 1967. :

---

Petitioner, Frank A. Bettucci, petitioned for a redetermination of deficiencies in personal income tax under Article 22 of the Tax Law for the year 1967.

The case was submitted for decision on information contained in the file.

ISSUES

- I. Was petitioner, Frank A. Bettucci, a resident of New York State for income tax purposes in 1967?
- II. Were three personal exemptions properly claimed by petitioner in 1967?
- III. Were deductions for bad debt loss, legal and accounting and travel expense properly claimed by the petitioner in 1967?

FINDINGS OF FACT

1. Petitioner, Frank A. Bettucci, timely filed a New York State income tax resident return for the year 1967.
2. A Notice of Determination of deficiencies in personal income tax for the year 1967 was issued on April 14, 1971, against the taxpayer under File No. 86517226.
3. The taxpayer petitioned for redetermination of the deficiencies.

4. Petitioner, Frank A. Bettucci, filed a petition for refund of personal income tax for the year 1967 in the sum of \$895.27 on the grounds that he was not a resident of New York State in said year.

5. In a Statement of Audit Changes issued on April 14, 1971, the Income Tax Bureau disallowed two exemptions claimed by petitioner for support of his children on the grounds that he had not substantiated contributions to more than one half of their support. The Bureau also disallowed deductions for bad debt loss, legal, accounting and travel expenses, and because of petitioner's failure to submit sufficient substantiation of these deductions.

6. Petitioner, Frank W. Bettucci, has been a foreign service officer serving in Viet Nam since August, 1966. Prior to that time, he resided in Ithaca, New York. Following his assignment to Viet Nam, he left only a mailing address in Ithaca at one of several apartment buildings he owned. When he came to Ithaca on business trips, approximately two times a year, he stayed at motels or with friends.

7. Petitioner lived in Viet Nam in an apartment furnished for him, as a civilian employee, by the United States Agency for International Development. He did not own said apartment. He did not vote in any national, state, or local elections in any year after 1966. He listed his residence as New York State on his 1967 Federal and New York State income tax returns.

8. Petitioner did not submit detailed evidence of expenses claimed for bad debt loss, travel expenses, and legal and accounting expenses. He also did not substantiate that he had contributed to more than one half of the support of his two children, who lived with his divorced wife, Angela A. Bettucci.

CONCLUSIONS OF LAW

A. That petitioner, Frank A. Bettucci, was domiciled in New York State in 1967 and did not maintain a permanent place of abode in Viet Nam in said year.

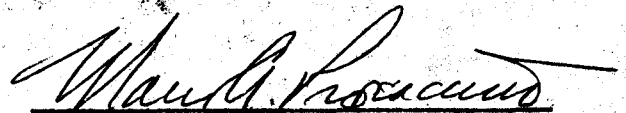
B. That petitioner, Frank A. Bettucci, was a resident of New York State in 1967 for income tax purposes in accordance with the meaning and intent of section 605(a)(1) of the Tax Law.

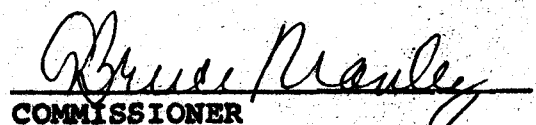
C. That petitioner, Frank A. Bettucci, failed to submit substantial or documentary evidence to substantiate his claims for exemptions and deductions for bad debt loss, legal and accounting and travel expense. These exemptions and deductions were properly disallowed by the Income Tax Bureau.

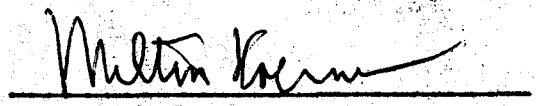
D. That the petition of Frank A. Bettucci is in all respects denied and the Notice of Deficiency issued on April 14, 1971, is sustained.

DATED: Albany, New York  
July 2, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER