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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD FRAWLEY

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(§) 22 of the
Tax Law for the (Year(s) 1967 and 1968.

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

State of New York
County of Albany

Joyce S. Van Patten, 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 April, 1974, she served the within Notice of Decision (~~or Determination~~) by (certified) mail upon Richard Frawley (~~representative of~~) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Richard Frawley
114-04 113rd Avenue
Ozone Park, New York 11420

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 April, 1974.

Martha Dunars

Joyce S. Van Patten

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD FRAWLEY

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 & 1968.:

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

State of New York
County of Albany

Joyce S. Van Patten, 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 April, 1974, she served the within Notice of Decision ~~(or Determination)~~ by (certified) mail upon Irwin Weissman, C.P.A. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Irwin Weissman, C.P.A.
225 Broadway
New York, New York 10007

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 April, 1974

Paul H. Dunne

Joyce S. Van Patten

2. On April 12, 1971, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Richard Frawley, disallowing dependency exemptions of three dependents claimed on his income tax returns for the years 1967 and 1968. Accordingly, a Notice of Deficiency was issued in the sum of \$79.23 for 1967 and \$60.46 for 1968.

3. Petitioner, Richard Frawley, claimed his wife and two children as dependents on his income tax returns for the years 1967 and 1968.

4. Petitioner, Richard Frawley, failed to submit documentary or other sufficient evidence to substantiate his dependency exemptions.

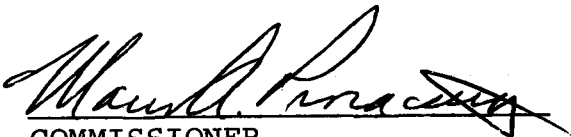
CONCLUSIONS OF LAW

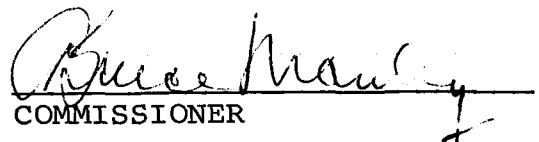
A. That petitioner, Richard Frawley, failed to substantiate he was entitled to claim three (3) dependents on his 1967 and 1968 income tax returns, since he failed to submit documentary or other sufficient evidence to support his contention.

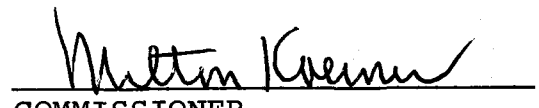
B. That the petition of Richard Frawley is denied and the Notice of Deficiency issued April 12, 1971, is sustained.

DATED: Albany, New York
April 10, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER