

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HARRY ALLAN LEGGE, JR.

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article (x) 22 of the
Tax Law for the Year (x) 1969

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

State of New York
County of Albany

Janet Mack , 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 18th day of July , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Harry Allan
Legge, Jr. ~~XXXXXXXXXXXX~~ (f) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Harry Allan Legge, Jr.

435 Boxwood Road
Rosemont, Pennsylvania 19010

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 the)~~
~~xx~~ 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

18th day of July , 1974.

Martha S. Suroso

Janet Mack



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
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION
~~MARIO A. PROCACCINO~~
~~MEMBER OF THE BOARD OF TAX APPEALS, PRESIDENT~~
A. BRUCE MANLEY
MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York
July 18, 1974

Mr. Harry Allan Legge, Jr.
435 Boxwood Road
Rosemont, Pennsylvania 19010

Dear Mr. Legge:

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,

Nigel G. Wright
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
HARRY ALLAN LEGGE, JR.	:	DECISION
	:	
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1969.	:	

Petitioner, Harry Allan Legge, Jr., has filed a petition for a redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1969. (File No. 9-33238703).

A calendar call was scheduled before Honorable A. Bruce Manley, at the offices of the State Tax Commission, Building #9, State Campus, Albany, New York, for February 26, 1974, at 11:00 A.M. Petitioner advised the State Tax Commission, in writing, that he waived a formal hearing and submitted the case to the State Tax Commission upon the entire record contained in the file.

ISSUE

Did petitioner, Harry Allan Legge, Jr., substantiate his claims for allocation and for deductions for business expenses and contributions for the year 1969?

FINDINGS OF FACT

1. Petitioner, Harry Allan Legge, Jr., and his wife, filed a New York State nonresident tax return for the year 1969. They claimed that petitioner, Harry Allan Legge, Jr., worked a total

of 238 days during said year of which 101 days were worked outside of New York State. They also claimed as deductions business expenses in the total sum of \$4,637.26 and a contribution of \$2,000.00 representing a donation of a boat to the Educational Oceanographic Foundation, Inc.

2. On February 26, 1973, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Harry Allan Legge, Jr., and his wife, imposing additional personal tax for the year 1969, in the sum of \$1,210.94. In accordance with the aforesaid Statement, it issued a Notice of Deficiency in the sum of \$1,418.98.

3. Petitioner, Harry Allan Legge, Jr., and his wife were residents of the State of Connecticut during the year 1969. They resided at 361 Shore Road, Greenwich, Connecticut. Petitioner, Harry Allan Legge, Jr., was a salesman during said year.

4. Petitioner, Harry Allan Legge, Jr., submitted a list of days claimed to have been worked outside New York State during 1969, but failed to submit any documentary evidence in support of said claim. Petitioner also failed to submit a complete and detailed breakdown of claimed business expenses. Finally, petitioner failed to submit any computations showing how he determined that the boat which he donated to the Oceanographic Foundation was valued at \$2,000.00

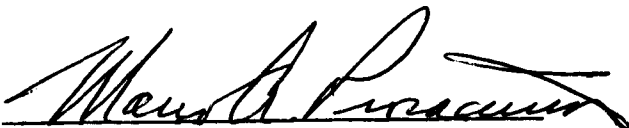
CONCLUSIONS OF LAW

A. That the claims of petitioner, Harry Allan Legge, Jr., for allocation and deduction for business expenses and contributions for the year 1969 are unsubstantiated and, therefore, disallowed.

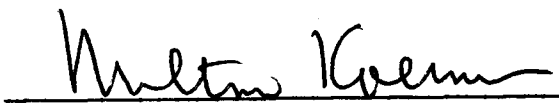
B. That the petition of Harry Allan Legge, Jr., is denied,
and the Notice of Deficiency issued February 26, 1973, is sustained.

DATED: Albany, New York
July 18, 1974

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER