

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH and CLARA TIRMAN

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 (a) 22 of the  
Tax Law for the Year (x) 1964.

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 21st day of May, 1975, she served the within Notice of Decision (~~for Determination~~) by (certified) mail upon Joseph and Clara Tirman (~~representative of~~) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Joseph Tirman  
177 Sussex Road  
Elmont, New York 11003 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

21st day of May, 1975.

*Joseph A. Van Patten*

*Janet Mack*

STATE OF NEW YORK  
STATE TAX COMMISSION

\_\_\_\_\_  
In the Matter of the Petition

of

JOSEPH and CLARA TIRMAN

:  
:  
: 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 (x) 22 of the  
Tax Law for the Year (x) 1964.  
:

\_\_\_\_\_  
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 21st day of May

, 1975, she served the within

Notice of Decision (~~xxx Determination xxx~~) by (certified) mail upon Abba Koblenz, Esq.

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Abba Koblenz, Esq.

90 State Street

Albany, New York 12207

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

21st day of May, 1975.

Joseph S. Van Patten

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION  
**James H. Tully, Jr.**  
~~MANAGING DIRECTOR~~ PRESIDENT

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

AREA CODE 518

A. BRUCE MANLEY  
MILTON KOERNER

ADDRESS YOUR REPLY TO

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

**DATED:** Albany, New York  
**May 21, 1975**

**Mr. & Mrs. Joseph Tirman**  
**177 Sussex Road**  
**Elmont, New York 11003**

**Dear Mr. & Mrs. Tirman:**

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

Please take further notice that pursuant to  
Section ~~(3)~~ **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 S. Wright**  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
JOSEPH AND CLARA TIRMAN : DECISION  
for a Redetermination of a Deficiency :  
or for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Year 1964.

---

Joseph and Clara Tirman, 177 Sussex Road, Elmont, New York 11003, filed a petition under section 689 of the Tax Law for the redetermination of a deficiency in personal income tax for the year 1964.

Said deficiency was asserted by notice issued April 14, 1967, under File No. 26202617 and is in the amount of \$2,069.80 plus interest of \$248.23 for a total of \$2,318.03.

In lieu of a hearing, petitioners submit their case to the Commission on the file of the Income Tax Bureau. Petitioners are represented by Abba Koblenz, Esq.

Said file has been duly examined and considered.

ISSUE

The issue in this case is the allowance of deductions for contributions and business expenses.

FINDINGS OF FACT

1. Petitioners, Mr. and Mrs. Tirman, are residents of Elmont, Nassau County, New York. Mr. Tirman is a traveling salesman.

2. Petitioners claimed on their 1964 personal income tax return contributions of \$1,250.00 and business expenses of \$26,092.84. The return and Federal "Schedule C" attached did not give a further breakdown of these expenses.

3. The deficiency in issue disallows, as excessive, contributions of \$400.00 and business expenses of \$20,000.00 and further makes a conforming adjustment in the medical deductions.

4. At no time have petitioners shown any documentation of the expenses in issue or even attempted to explain them.

5. Petitioner was subject to audit by Federal authorities who also found a failure to substantiate the same expenses here in issue.

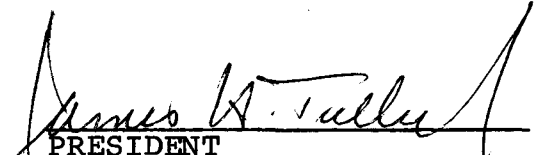
CONCLUSIONS OF LAW

The petitioners have failed to carry the burden of proof.


The deficiency in issue is correct and is due together with such further interest as shall be computed under section 684 of the Tax Law.

DATED: Albany, New York  
May 21, 1975

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER