

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

SUSANNAH S. AMORY

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article(s) 22 of the :  
Tax Law for the Year(s) ~~or Period(s)~~ 1966, :  
1967 and 1968.

State of New York  
County of Albany

Donna Scranton, 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 23rd day of November, 1976, she served the within  
Notice of Decision by (certified) mail upon Susannah S.

Amory ~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Susannah S. Amory  
Ox Pasture Road  
Southampton, New York 11968

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 Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative~~  
~~of the)~~ 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

23rd day of November, 1976

Donna Scranton

Janet Mack



STATE OF NEW YORK.  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

November 23, 1976

TELEPHONE: (518) 457-3850

Susannah S. Amory  
Ox Pasture Road  
Southampton, New York 11968

Dear Ms. Amory:

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 deci-  
sion must be commenced within **4 months**  
from the date of this notice.

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. They  
will be referred to the proper party for reply.

Very truly yours,

**PAUL B. COBURN**  
SUPERVISING TAX  
HEARING OFFICER

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
SUSANNAH S. AMORY : DECISION  
for Redetermination of a Deficiency or :  
for Refund of Personal Income Taxes under :  
Article 22, Of the Tax Law for the Years :  
1966, 1967 and 1968. :  
:

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Petitioner, Susannah S. Amory, Ox Pasture Road, Southampton, New York 11968, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the Years 1966, 1967 and 1968. (File No. 11246).

Petitioner waived, in writing, a formal hearing. The case was submitted to the State Tax Commission for a decision based on information contained in the file.

ISSUE

Whether the expenses incurred in maintaining petitioner's Southampton home are deductible.

FINDINGS OF FACT

1. Petitioner, Susannah S. Amory, and her husband, Harcourt Amory, timely filed New York State income tax returns and Federal income tax returns for the years 1966, 1967 and 1968.

2. On September 14, 1972, a Statement of Audit Changes was issued against Harcourt Amory based on unreported Federal Audit Changes. Accordingly, the Income Tax Bureau issued a Notice of Deficiency in the sum of \$2,557.00, plus interest of \$661.08, for a total of \$3,218.08.

3. Harcourt Amory died in 1969.

4. The petitioner paid the Notice of Deficiency on **November 8**, 1972 and filed a claim for refund on July 3, 1973.

5. Petitioner, Susannah S. Amory, and her deceased husband owned a home in Southampton, New York, and rented an apartment at 45 Sutton Place South, New York, New York. Petitioner sub-leased the New York City Apartment and was allowed deductions for maintenance expenses to the extent of rental income for the years in issue.

6. The property owned by petitioner in Southampton is a 14 room, 100 year old house with 3 1/2 acres of land, four gardens, a swimming pool, two driveways and extensive shrubbery. Petitioner and her husband purchased the property in 1960. They renovated the house in preparation for retirement to Southampton.

7. For personal reasons, in 1964, the house was listed for rent with real estate brokers. The nature and location of the property made it prime for summer rental. During the years 1966, 1967 and 1968, the property produced \$3,000.00 per year as income from summer rental. Petitioner, Susannah S. Amory, has also listed the property for sale since her husband's death.

8. To maintain the property, petitioner employed a full-time gardener and helpers. The expense for this was approximately \$8,000.00 to \$12,000.00 per year.

9. No amended **claim** was filed with the Internal Revenue Service with respect to the claim of rental expenses in excess of rental income.

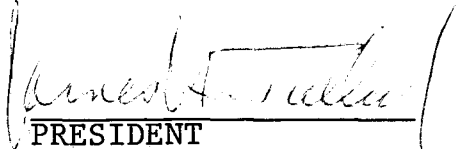
CONCLUSIONS OF LAW

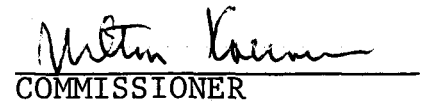
A. That the petitioner, Susannah S. Amory, has failed to submit documentary or other proof to substantiate her claim for expenses incurred on the Southampton property. It has not been shown that the expenses incurred were ordinary and necessary for the production of the rental income.

B. That the petitioner's claim for refund for the years 1966, 1967 and 1968 is therefore denied.

DATED: Albany, New York  
November 23, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER