

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
JOHN BAKLER

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (X) 22 of the :
Tax Law for the Year(s) ~~XXXXXX~~ :
1965, 1967 and 1968.

State of New York
County of Albany

Catherine Steele, 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 12th day of August, 1976, she served the within Notice of Decision by (certified) mail upon John Bakler

~~(representative of the)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. John Bakler
5445 Sepulveda Boulevard
Culver City, California 90230

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)~~ ~~XXXXXX~~ 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
12th day of August, 1976

Catherine Steele

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

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

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

August 12, 1976

TELEPHONE: (518) 457-3850

Mr. John Bakler
5445 Sepulveda Boulevard
Culver City, California 90230

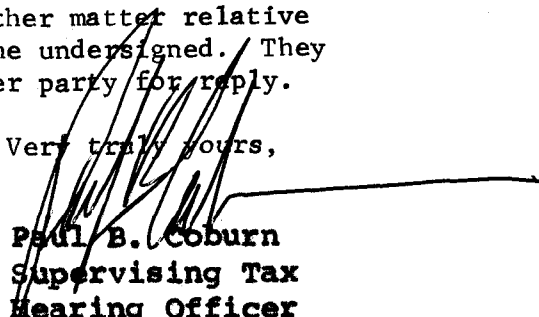
Dear Mr. Bakler:

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

Please take further notice that pursuant to
Section(x) **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: ~~Petitioner's Representative~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition
of
JOHN BAKLER
for Redetermination of a Deficiency
or for Refund of Personal Income Taxes
under Article 22 of the Tax Law for
the Years 1965, 1967 and 1968.

DECISION

Petitioner, John Bakler, residing at 5445 Sepulveda Boulevard, Culver City, California 90230, petitioned for a redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the years 1965, 1967 and 1968. (File No. 8-29112706.)

The case was submitted for decision on information contained in the file and referred to L. Robert Leisner, Hearing Officer, for review. The taxpayer acted on his own behalf and the Income Tax Bureau was represented by Saul Heckelman, Esq.

ISSUES

- I. Was the taxpayer entitled to dependency exemptions for his parents living in Hungary?
- II. What was the taxpayer's casualty loss in 1965 and was he entitled to a loss carryover in 1967 and 1968?

FINDINGS OF FACT

1. Petitioner, John Bakler, timely filed New York State income tax returns for the years 1965, 1967 and 1968.

2. A Notice of Determination of deficiencies in personal income taxes for the years 1965, 1967 and 1968 was issued on April 14, 1971, against the taxpayer under File No. 8-29112706.

3. The taxpayer petitioned for redetermination of the deficiencies.

4. The Internal Revenue Service disallowed a casualty loss in 1966 and a loss carryover for 1967 and also two dependency exemptions for the year 1967 and determined deficiencies thereon.

5. The New York State Income Tax Bureau on that basis determined deficiencies in income tax for 1965, 1967 and 1968.

6. A U. S. Tax Court decision was entered on May 23, 1974, disallowing the exemptions for dependents in Hungary, and allowing for 1966 casualty losses from fire, in the amount of \$12,220.75, and theft, in the amount of \$4,636.25. The Tax Court found that the casualty loss was absorbed in 1966 and the preceding years.

CONCLUSIONS OF LAW

A. Based on the casualty losses found by the Tax Court, there are no deficiencies in income taxes for the years 1965 or 1966 and the refund claims for 1965 and 1966 are sustained.

B. The 1966 casualty losses of \$16,857.00 were absorbed in 1966 and preceding years.

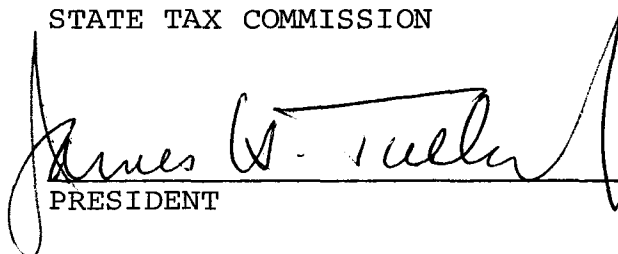
C. The exemptions for dependents in 1967 are disallowed and the carryover losses claimed for 1967 and 1968 are disallowed.

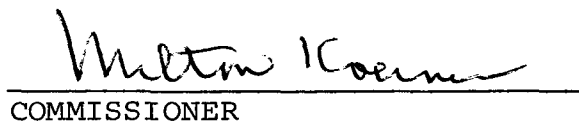
D. The deficiencies in income taxes for 1967 and 1968 are sustained. The 1965 and 1966 refunds shall be deducted from the 1967 and 1968 deficiencies.

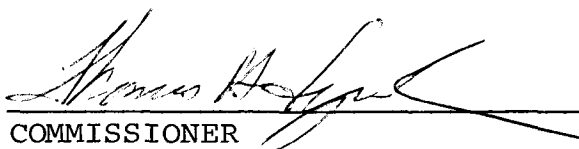
E. Pursuant to the Tax Law, interest shall be added to the total amount due until paid.

DATED: Albany, New York
August 12, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER