

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ERNEST F. DREW

&

LUCIA M. DREW

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) Ending 8/31/62;

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 3rd day of March, 1976, she served the within Notice of Decision (~~or Determination~~) by (~~certified~~) mail upon Samuel J. Lowenstein, Esq. (representative of) the petitioner in the within

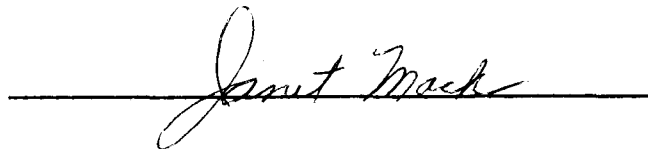
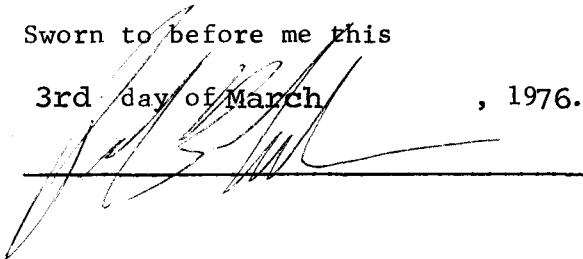
proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Samuel J. Lowenstein, Esq.  
51 Madison Avenue  
New York, New York 10010

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

3rd day of March, 1976.



STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12227

*Mr. Colburn*

Samuel J. Lowenstein, Esq.  
51 Madison Avenue  
New York, New York 10010

*200-5*

*376*

*N.A.L.N.  
8-9-76  
4108*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ERNEST F. DREW and LUCIA M. DREW

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 ~~(\*)~~ 22 of the  
Tax Law for the Year ~~(\*)~~ Ending 8/31/62.

State of New York  
County of Albany

MARY GROFF, 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 3rd day of February, 1976, she served the within  
Notice of Decision ~~XXXXXXXXXXXXXXXX~~ by (certified) mail upon ERNEST F. DREW and  
LUCIA M. DREW ~~(representative of)~~ the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. and Mrs. Ernest F. Drew  
165 East 66th Street  
New York, New York

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)~~  
~~xxx~~ 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  
3rd day of February, 1976

Janet Mack

Mary Groff

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ERNEST F. DREW and LUCIA M. DREW

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)~~ Ending 8/31/62.

State of New York  
County of Albany

MARY GROFF, 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 3rd day of February, 1976, she served the within Notice of Decision ~~(or Determination)~~ by (certified) mail upon SAMUEL J. LOWENSTEIN, ESQ.

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Samuel J. Lowenstein, Esq.  
51 Madison Avenue  
New York, New York 10010

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

3rd day of February, 1976

Janet Mack

Mary Groff



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

BUILDING 9, ROOM 107  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

STATE TAX COMMISSION  
HEARING UNIT

PAUL GREENBERG  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT  
MR. COBURN  
MR. LEISNER

(518) 457-3850

DATED: Albany, New York  
February 3, 1976

Mr. and Mrs. Ernest F. Drew  
165 East 66th Street  
New York, New York

Dear Mr. and Mrs. Drew:

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.

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,

PAUL GREENBERG  
~~HEARING UNIT~~  
ACTING DIRECTOR  
TAX APPEALS BUREAU

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
ERNEST F. DREW :  
and : DECISION  
LUCIA M. DREW :  
for Redetermination of Deficiency or :  
for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Year Ending August 31, 1962. :

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Petitioners, Ernest F. Drew and Lucia M. Drew, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year ending August 31, 1962. (File No. 1-7253182). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on October 20, 1975, at 3:10 P.M. Petitioners appeared by Samuel J. Lowenstein, Esq. The Income Tax Bureau appeared by Peter Crotty, Jr., Esq. (James Scott, Esq. of counsel).

ISSUES

I. Did petitioners, Ernest F. Drew and Lucia M. Drew, substantiate \$4,345.00 in medical expense deductions for the year ending August 31, 1962?

II. Were petitioners, Ernest F. Drew and Lucia M. Drew, entitled to any credits against their New York State income tax liability for the year ending August 31, 1962, for overpayments of estimated and withheld income taxes for the prior year?

FINDINGS OF FACT

1. Petitioners, Ernest F. Drew and Lucia M. Drew, filed a New York State income tax resident return for the year ending August 31, 1962. They claimed a medical expense deduction of \$4,345.00 on said return. They also claimed estimated tax payments of \$3,503.00.

2. On October 5, 1964, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Ernest F. Drew and Lucia M. Drew, disallowing the aforesaid deduction of \$4,345.00 for medical expenses and the claim of \$3,503.00 for estimated tax payments upon the grounds that they had failed to substantiate said items. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency against them in the sum of \$2,736.44.

3. Petitioners, Ernest F. Drew and Lucia M. Drew, failed to submit any documentary or other sufficient evidence to substantiate the alleged deduction for medical expenses in the sum of \$4,345.00 for the year ending August 31, 1962.

4. Petitioner, Ernest F. Drew, had \$2,500.00 withheld for New York State income tax purposes for the year ending August 31, 1962, by his employer, Drew Chemical Corp. He made New York State estimated tax payments of \$1,580.00 for said period. He and his wife's, petitioner, Lucia M. Drew, New York State income tax liability for said period was \$1,410.00. Therefore, the amount to be credited against their New York State income tax liability for the year ending August 31, 1962, was \$2,670.00.

5. Petitioners, Ernest F. Drew and Lucia M. Drew, died subsequent to the tax years in issue.

CONCLUSIONS OF LAW

A. That petitioners, Ernest F. Drew and Lucia M. Drew, failed to substantiate \$4,345.00 in medical expense deductions for the year ending August 31, 1962, since they did not submit any documentary or other substantial evidence to support their claim, and accordingly said deductions were properly disallowed by the Income Tax Bureau.

B. That petitioners, Ernest F. Drew and Lucia M. Drew, were entitled to a credit of \$2,670.00 against their New York State income tax liability for the year ending August 31, 1962, since said sum represented the amount that was overpaid by them on their income tax liability for the year ending August 31, 1961.



C. That the petition of Ernest F. Drew and Lucia M. Drew is granted to the extent of allowing the sum of \$2,670.00 as a credit against their income tax liability of \$2,468.71 for the year ending August 31, 1962; that the Income Tax Bureau is hereby directed to refund to their estates the sum of \$201.29 together with such interest as may be lawfully due, and that, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York  
February 3, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

PAUL GREENBERG  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

BUILDING 9, ROOM 107  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT  
MR. COBURN  
MR. LEISNER

(518) 457-3850

DATED: Albany, New York  
February 3, 1976

REMAILED: March 3,  
1976

Mr. and Mrs. Ernest F. Drew  
165 East 66th Street  
New York, New York

Dear Mr. and Mrs. Drew:

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

Please take further notice that pursuant to  
Section (a) 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,

PAUL GREENBERG  
~~HEARING OFFICER~~  
ACTING DIRECTOR  
TAX APPEALS BUREAU

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
ERNEST F. DREW :  
and : DECISION  
LUCIA M. DREW :  
for Redetermination of Deficiency or :  
for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Year Ending August 31, 1962. :

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ISSUES

I. Did petitioners, Ernest F. Drew and Lucia M. Drew, substantiate \$4,345.00 in medical expense deductions for the year ending August 31, 1962?

II. Were petitioners, Ernest F. Drew and Lucia M. Drew, entitled to any credits against their New York State income tax liability for the year ending August 31, 1962, for overpayments of estimated and withheld income taxes for the prior year?

FINDINGS OF FACT

1. Petitioners, Ernest F. Drew and Lucia M. Drew, filed a New York State income tax resident return for the year ending August 31, 1962. They claimed a medical expense deduction of \$4,345.00 on said return. They also claimed estimated tax payments of \$3,503.00.

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3. Petitioners, Ernest F. Drew and Lucia M. Drew, failed to submit any documentary or other sufficient evidence to substantiate the alleged deduction for medical expenses in the sum of \$4,345.00 for the year ending August 31, 1962.

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5. Petitioners, Ernest F. Drew and Lucia M. Drew, died subsequent to the tax years in issue.

CONCLUSIONS OF LAW

A. That petitioners, Ernest F. Drew and Lucia M. Drew, failed to substantiate \$4,345.00 in medical expense deductions for the year ending August 31, 1962, since they did not submit any documentary or other substantial evidence to support their claim, and accordingly said deductions were properly disallowed by the Income Tax Bureau.

B. That petitioners, Ernest F. Drew and Lucia M. Drew, were entitled to a credit of \$2,670.00 against their New York State income tax liability for the year ending August 31, 1962, since said sum represented the amount that was overpaid by them on their income tax liability for the year ending August 31, 1961.

**STATE OF NEW YORK**  
**Department of Taxation and Finance**  
**TAX APPEALS BUREAU**

STATE CAMPUS  
ALBANY, N. Y. 12227

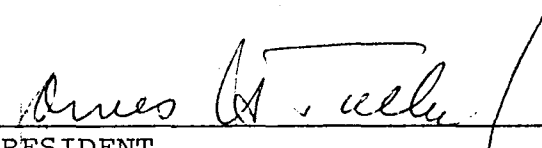
*[Handwritten signature]*  
**Moved - Not For Sale**  
**NEW YORK, N.Y. 10010**


Samuel J. Lowenstein, Esq.  
51 Madison Avenue  
New York, New York 10010

C. That the petition of Ernest F. Drew and Lucia M. Drew is granted to the extent of allowing the sum of \$2,670.00 as a credit against their income tax liability of \$2,468.71 for the year ending August 31, 1962; that the Income Tax Bureau is hereby directed to refund to their estates the sum of \$201.29 together with such interest as may be lawfully due, and that, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York  
February 3, 1976

STATE TAX COMMISSION

  
\_\_\_\_\_  
PRESIDENT

  
\_\_\_\_\_  
COMMISSIONER

DEPARTMENT OF TAXATION AND FINANCE

To Joyce

No better address available.



3/11/76

From PAUL B. COBURN