

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

NORMAN E. GINSBERG

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Personal Income
Taxes under Article ~~23~~ 22 of the
Tax Law for the Year(s) ~~or Period(s)~~
1966 and 1967.

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 15th day of September, 1976, she served the within Notice of Decision by (certified) mail upon Norman E. Ginsberg

~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Mr. Norman E. Ginsberg
425 East 53rd Street
New York, New York 10022

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
15th day of September, 19 76

Catherine Steele

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

NORMAN E. GINSBERG

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) ~~xxx Period(s)~~ :
1966 and 1967.

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 15th day of September, 1976, she served the within Notice of Decision by (certified) mail upon Norman B. Yarmis, CPA (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Norman B. Yarmis, CPA
Yarmis & Shapiro
22 East 40th Street
New York, New York 10016 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
15th day of September, 1976.

Catherine Steele

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

September 15, 1976

TELEPHONE: (518) 457-3850

Mr. Norman E. Ginsberg
425 East 53rd Street
New York, New York 10022

Dear Mr. Ginsberg:

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

Please take further notice that pursuant to
Section ~~(8)~~ **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
NORMAN E. GINSBERG
for Redetermination of a Deficiency or
for Refund of Personal Income Tax under
Article 22 of the Tax Law for the Years
1966 and 1967.

DECISION

Norman E. Ginsberg, 425 East 53rd Street, New York, New York 10022, filed a petition under section 689 of the Tax Law for the redetermination of a deficiency in personal income tax under Article 22 of the Tax Law for the years 1966 and 1967. (File No. 00067).

Said deficiency was asserted under notice issued March 16, 1970 and was in the amount of \$1,994.64 plus interest of \$323.66 for a total of \$2,318.30.

A hearing was held on September 23, 1975, at 9:00 A.M., at the offices of the State Tax Commission, Two World Trade Center, New York, New York, before Nigel G. Wright, Hearing Officer. The petitioner appeared by Norman B. Yarmis, C.P.A. The Income Tax Bureau appeared by Saul Heckelman, Esq., (James A. Scott, Esq. of counsel). The record of said hearing has been duly examined and considered.

ISSUES

- I. Whether alimony deductions were properly disallowed.
- II. Whether certain amounts asserted to be income from partnerships were properly added to income.

FINDINGS OF FACT

1. The petitioner, Norman E. Ginsberg, has been unable to produce any cancelled checks or other evidence to show that he paid alimony in the years in question.
2. The additional partnership income of \$7,092.99 asserted for the year 1966 is the difference between an estimate of \$24,635.68, the amount reported by the partnership in a previous year, and the amount of \$17,542.69 which was reported on petitioner's personal income tax return. The accuracy of the lower figure is not now contested by the Income Tax Bureau.
3. The additional partnership income of \$7,931.16 asserted for 1967 has been shown by the petitioner to have been derived from one of five joint ventures the total distributions from which however, resulted in a loss as reported on his return.

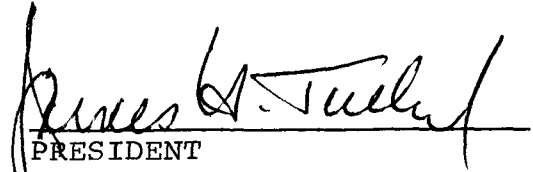
CONCLUSIONS OF LAW


- A. That the alimony deduction cannot be allowed for failure of proof.
- B. That petitioner correctly reported his partnership income.

C. That because of the above reasons the deficiency in issue is erroneous in part and is redetermined to be \$893.91 plus interest of \$154.34 to the date thereof, for a total of \$1,048.25 together with such further interest as shall be computed under section 684 of the Tax Law.

DATED: Albany, New York
September 15, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER