

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIE & SUSIE JOHNSON

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 (x) ~~xxxx~~ Period (x) 1972. :

State of New York
County of Albany

Bruce Batchelor , 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 December , 1976 , she served the within
Notice of Decision by (certified) mail upon Willie & Susie
Johnson ~~(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. Willie Johnson
139-29 227 Street
Laurelton, New York 11413

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

21st day of December , 1976.

Bruce Batchelor

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

December 21, 1976

TELEPHONE: (518) 457-3850

Mr. and Mrs. Willie Johnson
139-29 227 Street
Laurelton, New York 11413

Dear Mr. and Mrs. Johnson:

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,
Frank J. Puccia
FRANK J. PUCCIA
SUPERVISOR OF SMALL
CLAIMS HEARINGS

Enc.

cc: ~~PERSONAL REPRESENTATIVE~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIE & SUSIE JOHNSON

DECISION

for a Redetermination of a Deficiency or
for Refund of Personal Income Taxes under
Article 22 of the Tax Law for the Year 1972.

Petitioners, Willie and Susie Johnson, residing at 139-29 227 Street, Laurelton, New York 11413, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1972 (File No. 2-25820253). A small claims hearing was held on July 14, 1976 at 10:45 A.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York, before Joseph Marcus, Hearing Officer. Petitioner, Willie Johnson, appeared pro se and for his wife, Susie Johnson. The Income Tax Bureau appeared by Peter Crotty, Esq., (Louis Senft, Esq. of counsel).

ISSUE

Is the disallowance of two dependents on petitioners' New York State combined income tax return for 1972 proper in view of petitioners' lack of substantiation of support of the aforementioned two dependents?

FINDINGS OF FACT

1. Petitioners, Willie and Susie Johnson, filed a New York State Combined Income Tax Return (IT-208) for the year 1972.

2. Petitioners, Willie and Susie Johnson, each claimed exemptions of \$1,300.00 representing themselves and one son.

3. A son, Willie Johnson, Jr., taken as a dependent by petitioner, Willie Johnson, lived with his mother, who, in 1972, was not married to the petitioner, and did not reside with the petitioner, in said year.

4. Petitioner stated that he contributed fifteen dollars per week during the period January 1, 1972 through February 29, 1972 and sixteen dollars per week for the remainder of the year toward the support of Willie Johnson, Jr. Petitioner mailed in a report from the Office of Probation, State of New York for the City of New York, dated August 5, 1976 indicating that the total payments made in 1972 amounted to \$160.00, considerably less than the fifteen or sixteen dollars he claimed to have paid.

5. Another son, Ivan Johnson, was claimed as a dependent by his wife, Susie Johnson. Petitioner stated that Ivan Johnson lived with petitioner and his wife Susie Johnson during the year 1972 and that he always lived with them. A New York Telephone Company invoice dated December 10, 1971, was billed to Ivan Johnson at 2086 Second Avenue, Apartment 10F, New York, New York 10029. No evidence was submitted by petitioner to substantiate his claim that his son Ivan lived with him in 1972.

CONCLUSIONS OF LAW

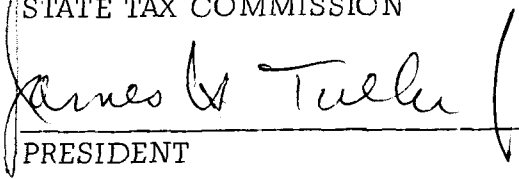
A. That petitioner, Willie Johnson, did not prove that he contributed to more than one half the support of either of the claimed dependents in accordance with section 152 of the Internal Revenue Code.

B. That petitioner, Willie Johnson, did not prove that his son Ivan Johnson, aged 18 in 1972, resided with him in the year 1972, in accordance with section 152(a)(9) of the Internal Revenue Code.

C. That the petition of Willie and Susie Johnson is denied and the Notice of Deficiency issued May 19, 1975 is sustained.

DATED: ALBANY, NEW YORK
December 15, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER