

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM H. & IRENE D. BLOOMER

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article ~~(a)~~ 22 of the :  
Tax Law for the Year ~~(a)~~ or Period ~~(a)~~ 1964.:

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 4th day of March , 19 77, ~~she~~ served the within  
Notice of Decision by (certified) mail upon William H. & Irene D.  
Bloomer (~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. & Mrs. William H. Bloomer  
86 Riverside Drive  
Binghamton, New York 13905

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

4th day of March , 1977.

Bruce Batchelor

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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM H. & IRENE D. BLOOMER

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)~~ ~~1964~~ ~~(x)~~ 1964.:  
~~(x)~~ ~~1964~~ ~~(x)~~

State of New York  
County of Albany

Bruce Batchelor, being duly sworn, deposes and says that  
~~she~~ he is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 4th day of March, 1977, ~~she~~ he served the within  
Notice of Decision by (certified) mail upon William Heald  
(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: William Heald, Public Accountant  
56 James Street  
Binghamton, New York 13903  
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

4th day of March, 1977.

Bruce Batchelor

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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

March 4, 1977

TELEPHONE: (518) **457-1723**

Mr. & Mrs. William H. Bloomer  
86 Riverside Drive  
Binghamton, New York 13905

Dear Mr. & Mrs. Bloomer:

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,  
*Frank J. Puccia*

**Frank J. Puccia**  
**Supervisor of Small**  
**Claims Hearings**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition  
of  
WILLIAM H. & IRENE D. BLOOMER  
for Redetermination of Deficiency or for  
Refund of Personal Income Taxes under  
Article 22 of the Tax Law for the Year  
1964.

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DECISION

Petitioners, William H. and Irene D. Bloomer, residing at 86 Riverside Drive, Binghamton, New York 13905, have filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1974. (File No. 4-66026636). A small claims hearing was held before Harry Huebsch, Hearing Officer, at the offices of the State Tax Commission Governmental Civic Center, 44 Hawley Street, Binghamton, New York on October 18, 1976 at 2:45 P.M. Petitioner, William H. Bloomer, appeared with William Heald, Public Accountant, who represented him and his wife. The Income Tax Bureau appeared by Peter Crotty, Esq., (James A. Scott, Esq. of counsel).

ISSUE

Were certain claimed deductions proper medical expenses or were they personal in nature and, as such, nondeductible.

FINDINGS OF FACT

1. Petitioners, William H. and Irene D. Bloomer, filed a New York State combined personal income tax return for 1974 in which they claimed "housekeeping expense" in the amount of \$4,240.69 as a medical expense. The Income Tax Bureau held this expense to be personal in nature and therefore nondeductible. It also made an adjustment to include a 20% capital gain modification omitted by petitioners. A Notice of Deficiency was issued to Irene D. Bloomer dated May 24, 1976 in the amount of \$639.02 additional personal income tax due, plus \$60.12 interest for a sum of \$699.14.

2. Petitioners, William H. and Irene D. Bloomer conceded the validity of the 20% capital gain modification adjustment. They contended that the housekeeping expense claimed as a medical deduction was the cost of domestic help which was expended for the direct care of the patient and was therefore a proper medical deduction.

3. During 1974, petitioner, Irene D. Bloomer, had Parkinson's disease, was incontinent, and also suffered a broken hip. She was confined to a bed and required the services of two registered nurses everyday. Additional help was required to cook meals, wash, iron and clean. The total cost of this additional help was \$8,946.68, of which \$4,240.69 was claimed on the tax return as "housekeeping expense" attributable to the direct care of the patient. The services rendered by the additional help were not in the nature of services which would ordinarily be rendered by a nurse.

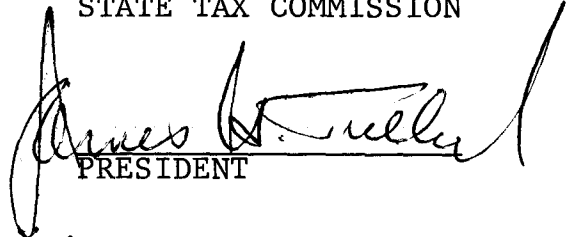
CONCLUSIONS OF LAW

A. That the services rendered by the domestic help were incidental to the medical treatment and as such were not deductible as medical expense in accordance with the meaning and intent of section 213 of the Internal Revenue Code.

B. That the petition of William H. and Irene D. Bloomer is denied and the Notice of Deficiency dated May 24, 1976 is sustained.

DATED: Albany, New York  
March 4, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER