

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN J. BOGASKY

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(x)~~ 1970. :

State of New York
County of Albany

Marsina Donnini, 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 27th day of July, 1977, she served the within Notice of Decision by (certified) mail upon John J. Bogasky

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

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

as follows: Mr. John J. Bogasky
23 Lake Drive
New City, New York 10956

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
27th day of July, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN J. BOGASKY

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 ~~(xxxx Period)~~ 1970 :

State of New York
County of Albany

Marsina Donnini, 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 27th day of July, 1977, she served the within Notice of Decision by (certified) mail upon Irving Matatia

(representative of) the petitioner in the within proceeding,

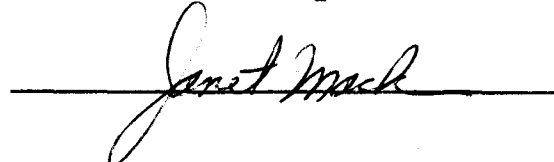
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Irving Matatia, CPA
Matatia & Matatia
99 Park Avenue
New York, New York 10016

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
27th day of July, 1977.







STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

July 27, 1977

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

Mr. John J. Bogasky
23 Lake Drive
New City, New York 10956

Dear Mr. Bogasky:

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

You have now exhausted your right of review at the administrative level. Pursuant to section ~~(4)~~ **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

Joseph Chyrywat
Hearing Examiner

cc: Petitioner's Representative
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition
of
JOHN J. BOGASKY
for Redetermination of a Deficiency or for
Refund of Personal Income Taxes under
Article 22 of the Tax Law for the Year 1970.

DECISION

Petitioner, John J. Bogasky, residing at 23 Lake Drive, New City, New York 10956, has filed a petition for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1970. (File No. 13533).

A small claims hearing was held before Philip Mercurio, Small Claims Hearing Officer, on October 18, 1976 at 1:15 P.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared by Irving Matatia, CPA. The Income Tax Bureau appeared by Peter Crotty, Esq. (Irwin Levy, Esq., of counsel).

ISSUE

What were the amounts properly deductible by petitioner on his 1970 New York State personal income tax return for interest expenses, medical and dental expenses and entertainment, travel and automobile expenses?

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioner, John J. Bogasky, claimed deductions on his 1970 New York State income tax return for interest expense of \$1,631.76, medical and dental expenses of \$530.00 and entertainment, travel and auto expenses of \$3,171.70 which the Income Tax Bureau disallowed as unsubstantiated.

2. Petitioner properly deducted on his 1970 New York State income tax return interest expense of \$1,631.76 and medical and dental expenses of \$530.00. He failed to submit documentary or any substantial evidence to substantiate that he had paid any amount for entertainment, travel and automobile expenses.

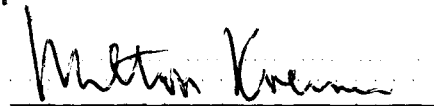
3. That the Income Tax Bureau is hereby directed to modify the Notice of Deficiency by reducing the total adjustment from \$5,333.46 to \$3,171.70.

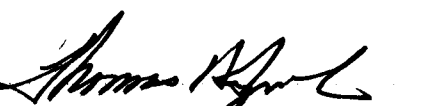
4. That the petition of John J. Bogasky is granted only to the extent as shown in paragraph 3 above and is in all other respects denied and the Notice of Deficiency issued March 25, 1974, as so modified is sustained.

DATED: Albany, New York
July 27, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER