

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

IGNATZ and FRIEDA BRAND

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) or Period(s) 1970.:

State of New York
County of Albany

Bruce Batchelor, being duly sworn, deposes and says that
he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 12th day of May, 1977, he served the within
Notice of Decision by (certified) mail upon Ignatz & Frieda Brand

(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. Ignatz Brand
71-35 171st Street
Flushing, New York 11365

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) petitioner herein and that the address set forth on said wrapper is the
last known address of the (representative of) petitioner.

Sworn to before me this

12th day of May, 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

IGNATZ and FRIEDA BRAND

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) or Period (x)~~ 1970. :

State of New York
County of Albany

Bruce Batchelor, being duly sworn, deposes and says that
~~he~~ is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 12th day of May, 1977, ~~he~~ served the within
Notice of Decision by (certified) mail upon Morton Leben
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Morton Leben, CPA
450 Seventh Avenue
New York, New York 10001
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

12th day of May, 1977.

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

May 12, 1977

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

Mr. & Mrs. Ignatz Brand
71-35 171st Street
Flushing, New York 11365

Dear Mr. & Mrs. Brand:

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

Please take further notice that pursuant to
Section(~~6~~) **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
Supervisor of Small
Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
IGNATZ and FRIEDA BRAND : DECISION
for Redetermination of a Deficiency or :
for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for the :
Year 1970. :

Petitioners, Ignatz and Frieda Brand, residing at 71-35
171st Street, Flushing, New York 11365, have 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.
13535).

A small claims hearing was held before Philip Mercurio, Small
Claims Hearing Officer, on September 22, 1976 at 2:45 p.m. at the
offices of the State Tax Commission, Two World Trade Center, New
York, New York. The petitioner appeared by Morton Leben, C.P.A.
and for his wife, petitioner, Frieda Brand. The Income Tax Bureau
appeared by Peter Crotty, Esq. (Abraham Schwartz, Esq. of counsel).

ISSUE

What were the amounts properly deductible by petitioners on
their 1970 New York State personal income tax return for medical

and dental expenses, contributions, miscellaneous expenses and the modification for State and local taxes?

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. The Income Tax Bureau made the following adjustments to petitioners' tax return:

<u>Item</u>	<u>Claimed</u>	<u>Allowed</u>	<u>Adjustment</u>
Medical & Dental	\$1,076.72	\$ 419.80	\$ 656.92
Contributions	6,082.00	5,737.00	345.00
Miscellaneous	1,850.00	100.00	1,750.00
Income Tax Modification	7,193.34	7,464.33	270.99
Total Adjustment			<u>\$3,022.91</u>

2. Petitioners did not contest the adjustments made to contributions and the income tax modification.

3. That petitioners incurred deductible medical and dental expenses in the amount of \$881.92 and miscellaneous expenses in the amount of \$600.00. They failed to submit documentary or other substantial evidence to support deductions in excess of these amounts.

4. That the adjustments to petitioners' New York State personal income tax return for the year 1970 are as follows:

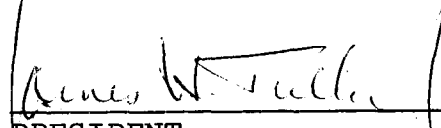
<u>Item</u>	<u>Claimed</u>	<u>Allowed</u>	<u>Adjustment</u>
Medical & Dental	\$1,076.72	\$ 881.92	\$ 194.80
Contributions	6,082.00	5,737.00	345.00
Miscellaneous	1,850.00	600.00	1,250.00
Income Tax Modification	7,193.34	7,464.33	270.99
Total Adjustment			<u>\$2,060.79</u>

5. That the Income Tax Bureau is hereby directed to modify the Notice of Deficiency issued December 28, 1973 by reducing the total adjustment from \$3,022.91 to \$2,060.79.

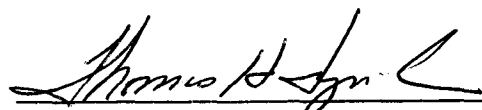
6. That the petition of Ignatz and Frieda Brand is granted only to the extent as shown in paragraph 4 above and the Notice of Deficiency as modified, is in all other respects sustained.

DATED: Albany, New York
May 12, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER