

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

VICTOR A. and VALENTINA H. DUNBAR

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)~~ 1971.:

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 20th day of May, 1977, ~~he~~ served the within
Notice of Decision by (certified) mail upon Victor A. & Valentina H.
Dunbar (~~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. Victor A. Dunbar
118-02 84th Avenue
Kew Gardens, New York 11415

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

20th 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 20, 1977

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

Mr. & Mrs. Victor A. Dunbar
118-02 84th Avenue
Kew Gardens, New York 11415

Dear Mr. & Mrs. Dunbar:

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

Please take further notice that pursuant to
Section(**X**) **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: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
VICTOR A. and VALENTINA H. DUNBAR	:	DECISION
	:	
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for the	:	
Year 1971.	:	

Petitioners, Victor A. and Valentina H. Dunbar, residing at 118-02 84th Avenue, Kew Gardens, New York 11415, 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 1971 (File No. 13156).

A small claims hearing was held before Philip Mercurio, Small Claims Hearing Officer, on September 14, 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 pro se and for his wife, petitioner, Valentina H. Dunbar. The Income Tax Bureau appeared by Peter Crotty, Esq. (Abraham Schwartz, Esq. of counsel).

ISSUES

I. Whether the medical and dental expenses, and contributions claimed on the petitioners' 1971 New York State income tax return are deductible and/or fully documented.

II. Whether the rental loss claimed on the petitioner's 1971 New York State income tax return is deductible and/or fully documented.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioners, Victor A. and Valentina H. Dunbar, deducted contributions in the amount of \$314.40, of which the Income Tax Bureau allowed \$78.00. The petitioners also claimed a deduction of \$1,549.24 for medical and dental expenses, of which \$150.00 was allowed by the Income Tax Bureau.

2. Petitioners, Victor A. and Valentina H. Dunbar, claimed a loss on rental property in the amount of \$1,303.20. The property on which the loss was claimed was an apartment in his two-family residence. From the years 1969 to 1971, the said apartment was being renovated in anticipation of future rental.

3. Petitioners, Victor A. and Valentina H. Dunbar, did not submit any additional documented evidence for the claimed medical and dental expenses, contributions and rental loss expenses.

4. That petitioners, Victor A. and Valentina H. Dunbar, failed to sustain the burden of proof in accordance with section 689(e) of the Tax Law to show that they were entitled to allowances greater than those allowed on the Statement of Audit

Changes dated June 5, 1973 with respect to contributions,
medical and dental expenses and rental loss.

5. That the petition of Victor A. and Valentina H.
Dunbar is denied and the Notice of Deficiency issued December 28,
1973 is sustained.

DATED: Albany, New York
May 20, 1977

STATE TAX COMMISSION



PRESIDENT



COMMISSIONER



COMMISSIONER