

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HUY R. AND RENEE L. HARWOOD

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article(s) 22 of the :
Tax Law for the Year(s) ~~or Period(s)~~ :
1971, 1972 and 1973

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 29 day of July, 1977, she served the within Marsina Donnini by (certified) mail upon Huy R. and Renee L. Harwood ~~(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. Huy Harwood
1 Louis Avenue
Monsey, New York 10952
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

29 day of July, 1977.

Janet Mack

Marsina Donnini



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

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

July 29, 1977

Mr. & Mrs. Huy Harwood
1 Louis Avenue
Monsey, New York 10952

Dear Mr. & Mrs. Harwood:

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(s) **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 Chyrywaty
Hearing Examiner

cc: ~~Division of Taxation~~

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
HUY R. and RENEE L. HARWOOD : DECISION
for Redetermination of a Deficiency or :
for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for the :
Years 1971, 1972 and 1973.

Petitioners, Huy R. and Renee L. Harwood, residing at 1 Louis Avenue, Monsey, New York 10952, 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 years 1971, 1972 and 1973. (File No. 13218).

A small claims hearing was held before Philip Mercurio, Small Claims Hearing Officer, on September 13, 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 pro se and for his wife, petitioner, Renee L. Harwood. The Income Tax Bureau appeared by Peter Crotty, Esq., (Louis Senft, Esq. of counsel).

ISSUE

Whether the medical and dental expenses and miscellaneous deductions claimed on the petitioners, Huy R. and Renee L. Harwood's 1971, 1972 and 1973 New York State income tax returns are deductible and/or fully documented.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. The Income Tax Bureau issued a Statement of Refund Adjustment against petitioners, Huy R. and Renee L. Harwood, on November 25, 1974 showing adjustments to the amounts claimed on petitioners' 1971, 1972 and 1973 New York State income tax returns for medical and dental expenses and miscellaneous deductions. In addition, an adjustment was made on this document to include a modification for the year 1973 for state and local income taxes. In accordance with the aforesaid Statement, the Income Tax Bureau issued a Notice of Deficiency to petitioners on March 31, 1975 showing a deficiency of \$710.67 for which no remittance was requested as the deficiency had been offset by the refund Voucher No. 00115319 issued to petitioners January 9, 1975.

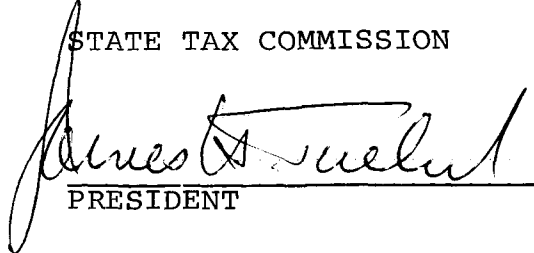
2. On the basis of reported final Federal audit changes with respect to petitioners' itemized deductions for 1973, the Income Tax Bureau issued an additional refund with respect to the year 1973 in the amount of \$91.16 plus interest to modify the Notice of Deficiency.

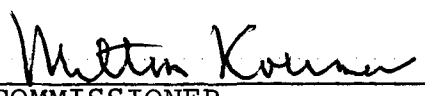
3. Petitioners have not submitted any additional documentary evidence or other evidence to show that they were entitled to deductions for medical and dental expenses or miscellaneous deductions for the years in question in excess of the amounts previously allowed. Therefore, petitioners have not sustained the burden of proof required under section 689(e) of the Tax Law with respect to such deductions.

4. The petition of Huy R. and Renee L. Harwood is denied and the Notice of Deficiency issued March 31, 1975 as modified by the voucher for income tax refund, is sustained.

DATED: Albany, New York
July 29, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER