

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN and DOROTHY LANNI

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) ~~1970~~ 1970 :

State of New York
County of Albany

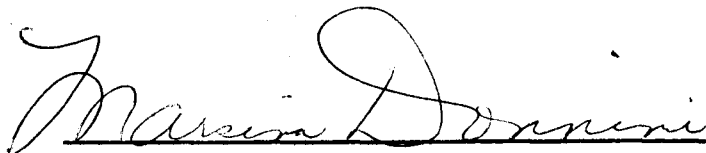
Marsina Donnini, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 22 day of July, 1977, she served the within
Notice of Decision by (certified) mail upon John and Dorothy
Lanni

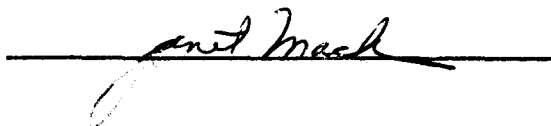
~~representative of~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: John & Dorothy Lanni
17 Fifth Avenue
North Pelham, New York
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office 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

22 day of July, 1977.


Marsina Donnini


Notary Public

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN and DOROTHY LANNI

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)~~ 1970 :

AFFIDAVIT OF MAILING

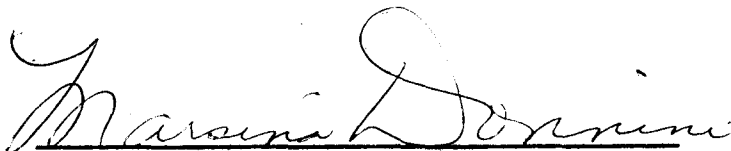
State of New York
County of Albany

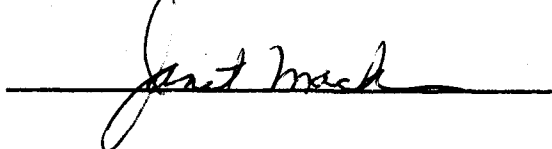
Marsina Donnini, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 22 day of July, 1977, she served the within Notice of Decision by (certified) mail upon D. J. Capone (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. D. J. Capone
1110 Allenton Avenue
Bronx, New York 10469
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

22 day of July, 1977.


Marsina Donnini


Just Mack



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 22, 1977

**John & Dorothy Lanni
17 Fifth Avenue
North Pelham, New York**

Dear Mr. & Mrs. Lanni:

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: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
JOHN and DOROTHY LANNI	:	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, John and Dorothy Lanni, residing at 17 Fifth Avenue, North Pelham, New York, 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. 13269).

A small claims hearing was held before William Valcarcel, Small Claims Hearing Officer, on November 15, 1976 at 9:15 a.m. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioners appeared by D. J. Capone. The Income Tax Bureau appeared by Peter Crotty, Esq., (L. Senft, Esq., of counsel).

ISSUE

Whether the petitioners have substantiated the fire loss deduction claimed on their 1970 New York State income tax resident return.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. The Income Tax Bureau issued a Notice of Deficiency against the petitioners wherein they disallowed a fire loss claimed in the amount of \$10,527.00 on their 1970 income tax return.

2. Petitioners' three and one-half room apartment, including all of their personal tangible property, was totally destroyed by fire on January 20, 1970. Petitioners did not have fire insurance and were never reimbursed for their loss.

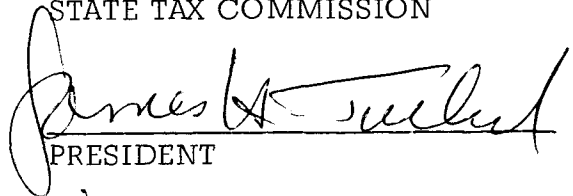
3. Although all of petitioners' documentation and records were destroyed, an inventory listing some of the tangible personal property lost in the fire was submitted, along with petitioners' estimated fair market value of the property at the time of the fire in the amount of \$9,700.00. Other attempts to reconstruct their records were unsuccessful.

4. That the petitioners have substantiated that a fire occurred on January 20, 1970 and based on the inventory list submitted, that a fire loss of \$4,850.00 was suffered.

5. That the petition of John and Dorothy Lanni is granted to the extent of allowing a fire loss of \$4,850.00, less \$100.00, which results in a net allowance of \$4,750.00; that the Income Tax Bureau is hereby directed to accordingly modify the Notice of Deficiency issued September 25, 1972; and that, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York
July 22, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER