

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

GEORGE O. McNANEY

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) ~~xxxPeriod(s)~~ :
1970 and 1972

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 George O. McNaney ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. George O. McNaney
Route 1
Box 211B
Dixon, Missouri 65459
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 ~~xxxxxxx~~ ~~(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

Janet Mash



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

Mr. George O. McNaney
Route 1
Box 211B
Dixon, Missouri 65459


Dear Mr. McNaney:

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 Chyrywat
Hearing Examiner

cc: ~~Deputy Commissioner~~

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
GEORGE O. McNANEY	:	DECISION
for Redetermination of Deficiency or for	:	
Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Years	:	
1970 and 1972.	:	

Petitioner, George O. McNaney, Route 1, Box 211B, Dixon, Missouri 65459, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1970 and 1972. (File Nos. 13302, 13303 and 13304).

On November 10, 1976, petitioner, George O. McNaney, advised the State Tax Commission in writing that he waived a small claims hearing and requested that the State Tax Commission decide the case upon the entire record contained in the file.

ISSUE

Did the petitioner, George O. McNaney, adequately substantiate deductions he claimed on his New York State income tax returns for the years 1970 and 1972?

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. The Income Tax Bureau conducted a substantiation audit on the New York State income tax returns filed by petitioner, George O. McNaney, for the years 1970 and 1972. The 1970 New York State income tax return was accepted as filed. Adjustments were made on the 1972 New York State income tax return and a Statement of Audit Changes issued.

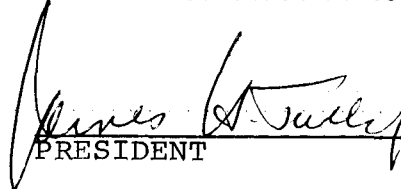
2. Subsequent to the audit of both returns, the petitioner filed amended New York State income tax returns for 1970 and 1972, claiming additional deductions not previously claimed.

3. That the petitioner, George O. McNaney, did not submit the documentary evidence necessary to substantiate those deductions disallowed by the Income Tax Bureau for the year 1972, and those deductions claimed by him on amended 1970 and 1972 New York State income tax returns.


4. That the petition of George O. McNaney is denied and the Notice of Disallowance of Claim for Refund issued May 19, 1975 and the Notice of Deficiency dated June 30, 1975 are sustained.

DATED: Albany, New York
July 22, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER