

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

VINCENT ST. GEORGE

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)~~
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 15 day of July, 1977, she served the within NOTICE OF DECISION by (certified) mail upon Vincent St. George

~~(representative)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Vincent St. George
3 Chestnut Street
East Paterson, New Jersey

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

15 day of July, 19 77

Marsina Donnini

Janet Mach



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 15, 1977

Vincent St. George
3 Chestnut Street
East Paterson, New Jersey

Dear Mr. St. George:

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
VINCENT ST. GEORGE
for Redetermination of a Deficiency or
for Refund of Personal Income Taxes
under Article 22 of the Tax Law for the
Year 1970.

DECISION

Petitioner, Vincent St. George, residing at 3 Chestnut Street, East Paterson, New Jersey, has 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. 13449).

A small claims hearing was held before William Valcarcel, Small Claims Hearing Officer, on July 14, 1976 at 10:45 A.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq., (I. A. Levy, Esq. of counsel).

ISSUE

Did petitioner properly deduct amounts claimed as employee business expenses and miscellaneous deduction on his New York State personal income tax return for the year 1970?

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioner claimed employee business expenses in the amount of \$5,332.00 on his 1970 New York State personal income tax return. The Income Tax Bureau disallowed \$4,204.76 of the amount upon the grounds that said expenses were not ordinary and necessary or reasonable in amount.

2. Petitioner failed to submit documentary or other satisfactory evidence to support an amount in excess of the amount allowed for employee business expenses by the Income Tax Bureau.

3. Petitioner claimed miscellaneous expenses in the amount of \$4,580.00, which included deductions for advertising cut charges of \$150.00, tax services of \$50.00, separation payments of \$3,380.00 and a bad debt of \$1,000.00.

4. That petitioner has failed to submit satisfactory documentary evidence or other evidence to substantiate that the deductions claimed under miscellaneous expenses constituted valid deductions or the amount of said deductions.

5. That the petition of Vincent St. George is denied and the Notice of Deficiency issued January 29, 1973 is sustained together with such additional interest as may be legally owing.

DATED: Albany, New York
July 15, 1977

STATE TAX COMMISSION



PRESIDENT



COMMISSIONER



COMMISSIONER