

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
IRA AND LORRAINE YOELS

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 (s) :
1972

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 7th day of June, 1977, he served the within
Notice of Decision by (certified) mail upon Ira and Lorraine
Yoels (~~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. Ira Yoels
99-31 64th Avenue
Rego Park, New York 11374
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~~
~~XXXX~~) 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

7th day of June, 1977.

Bruce Batchelor

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

June 7, 1977

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

Mr. & Mrs. Ira Yoels
99-31 64th Avenue
Rago Park, New York 11374

Dear Mr. & Mrs. Yoels:

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

Please take further notice that pursuant to
Section ~~(E)~~ **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

Supervisor of

Small Claims Hearings

Enc.

cc: ~~Petitioner's Representative:~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
IRA AND LORRAINE YOELS	:	DECISION
	:	
for Redetermination of a Deficiency or for Refund	:	
of Personal Income Taxes under Article 22 of the	:	
Tax Law for the Year 1972.	:	

Petitioners, Ira and Lorraine Yoels, residing at 99-31 64th Avenue, Rego Park, New York 11374, 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 1972. (File No. 12496).

A small claims hearing was held before William Valcarcel, Small Claims Hearing Officer, on August 20, 1976 at 9:15 A.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, Lorraine Yoels. The Income Tax Bureau appeared by Peter Crotty, Esq., (Louis Senft, Esq., of counsel).

ISSUE

Did the petitioner, Ira Yoels, substantiate employee business expenses disallowed by the Income Tax Bureau for the year 1972?

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioner, Ira Yoels, conceded to the adjustment to "Interest Expenses" of \$498.92 and to "Alimony Payments" of \$350.00.

2. Petitioner, Ira Yoels, is an automobile salesman, who sells and leases both new and used automobiles. Petitioner claimed on his 1972 income tax return that he incurred automobile expenses of \$2,970.60, customer expenses of \$4,037.89 and other business expenses of \$846.51.


3. Although petitioner submitted a variety of receipts and cancelled checks, along with a diary, which contained a limited amount of information, such substantiation failed to fulfill the requirements set forth in Treasury Regulation section 1.274-5 and accordingly failed to sustain the burden of proof necessary to support deductions in excess of amounts previously allowed within the meaning and intent of section 689(e) of the Tax Law.

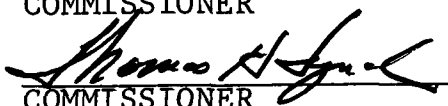
4. That the petition of Ira and Lorraine Yoels is denied and the Notice of Deficiency issued May 19, 1975 is sustained.

DATED: Albany, New York
June 7, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER