

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROSEMARY J. BROUGH

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (8) 22 of the :
Tax Law for the Year (8) ~~or Period (8)~~ 1970. :

State of New York
County of Albany

John Huhn , 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 20th day of September , 1978 , she served the within
Notice of Decision by (certified) mail upon Rosemary J. Brough

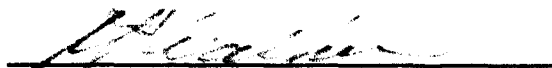
~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Rosemary J. Brough
340 East 58th Street
New York, New York 10022

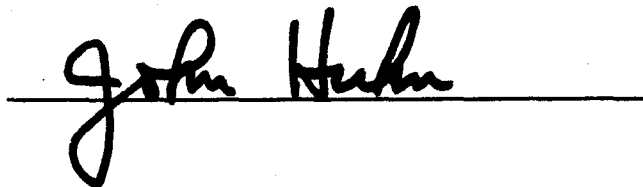
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

20th day of September , 1978







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

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

September 20, 1978

Ms. Rosemary J. Brough
240 East 58th Street
New York, New York 10022

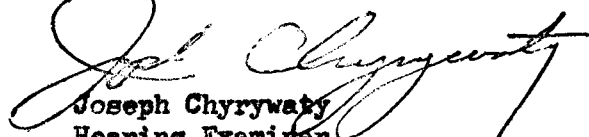
Dear Ms. Brough:

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(x) **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: ~~Petitioner's Representative~~
~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
ROSEMARY J. BROUGH	:	DECISION
for Redetermination of a Deficiency or for	:	
Refund of Personal Income Tax under Article	:	
22 of the Tax Law for the Year 1970.	:	

Petitioner, Rosemary J. Brough, 340 East 58th Street, New York, New York 10022, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1970 (File No. 11233).

A small claims hearing was held before Harry Huebsch, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on October 21, 1977 at 9:15 A.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq. (Louis Senft, Esq., of counsel).

ISSUE

Whether New York State personal income tax was withheld from petitioner's wages during 1970 and, if so, in what amount.

FINDINGS OF FACT

1. Petitioner, Rosemary J. Brough, failed to file a New York State personal income tax return for 1970 and did not reply to the Income Tax Bureau's correspondence regarding said failure.

2. On January 2, 1973, the Income Tax Bureau issued a Statement of Audit changes, in which it computed petitioner's personal income tax liability for 1970 from information contained in the Bureau's files.

No credit was allowed to petitioner for New York State tax withheld. Accordingly, it issued a Notice of Deficiency on July 30, 1973 in the amount of \$1,143.42 in personal income tax, plus \$417.35 in penalty and \$157.17 in interest for a sum of \$1,717.94. A Notice and Demand for payment of the amount shown due on the Notice of Deficiency (plus accrued interest of \$46.12, for a sum of \$1,764.06) was issued to petitioner on April 1, 1974. The total amount shown to be due on the Notice and Demand was received from petitioner on April 15, 1974.

3. During 1970, petitioner was employed by the Port Authority of New York and New Jersey and by Hunter College in New York City. She submitted documentary evidence substantiating that the Port Authority of New York and New Jersey withheld \$739.54 in New York State personal income tax from her wages and that the New York City Board of Higher Education withheld \$66.86, for a total of \$806.40 in personal income tax withheld.

CONCLUSIONS OF LAW

A. That New York State personal income tax was withheld from petitioner, Rosemary J. Brough's wages during 1970 in the amount of \$806.40.

B. That petitioner's personal income tax liability for 1970 was \$1,143.42, less tax withheld in the amount of \$806.40, for a tax due of \$337.02. The Income Tax Bureau is hereby directed to apply penalty and accrued interest on said tax due to April 15, 1974. The balance overpaid by petitioner on April 15, 1974 is to be refunded, plus any interest that may be lawfully owing.

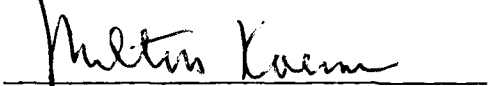
C. That the petition of Rosemary J. Brough is granted to the extent shown in Conclusion of Law "B" above, but that, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York

September 20, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER