

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ALVIN STEINBERG

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

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 13 day of October , 1978 , ~~she~~ served the within
Notice of Decision by (certified) mail upon Alvin Steinberg


~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Alvin Steinberg
65 Disbrow Lane
New Rochelle, NY 10804

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)~~
~~xxxxxx~~ 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

13 day of October , 1978.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ALVIN STEINBERG

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 (x)~~ :
1970

State of New York
County of Albany

John Huhn , being duly sworn, deposes and says that
~~x~~he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 13 day of October , 1978 , ~~x~~he served the within
Notice of Decision by (certified) mail upon Sidney Meyers, Esq.

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Sidney Meyers, Esq.
51 Chambers Street
New York, NY 10804

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

13 day of October , 1978.







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

October 13, 1978

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

**Alvin Steinberg
65 Disbrow Lane
New Rochelle, NY 10804**

Dear Mr. Steinberg:

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 ~~60~~ **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	:	
ALVIN STEINBERG	:	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, Alvin Steinberg, 65 Disbrow Lane, New Rochelle, New York 10804, 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. 13425).

A small claims hearing was held before William Valcarcel, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on October 19, 1977 at 9:15 A.M. Petitioner appeared with Sidney Meyers, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq. (Frank Levy, Esq., of counsel).

ISSUE

Whether petitioner has sustained the requisite burden of proof in establishing the deductibility and/or existence of business expenses of \$16,502.00 for 1970.

FINDINGS OF FACT

1. Petitioner, Alvin Steinberg, filed a New York State income tax return for 1970, wherein business expenses of \$16,502.00 were claimed.

2. On July 30, 1973, the Income Tax Bureau issued a Notice of Deficiency, based upon a Statement of Audit Changes originally issued February 5, 1973, whereby business expenses of \$16,502.00 were disallowed in full.

3. Petitioner, Alvin Steinberg, was a salesman for Nevco Products and was compensated both on a fixed weekly salary and on a commission basis.

4. Business expenses incurred outside the New York City metropolitan area were reimbursed by Nevco Products. Business expenses incurred within said area were paid by petitioner.

5. Although petitioner contended that he maintained a diary, along with extensive documentary material, he asserted that these records were lost by his former accountant and, accordingly, were not available for examination.

CONCLUSIONS OF LAW

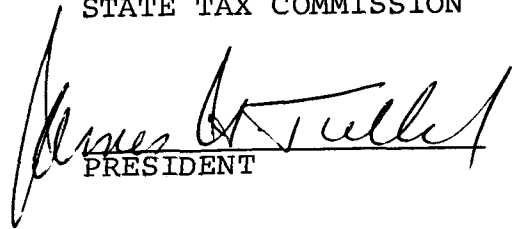
A. That petitioner, Alvin Steinberg, has not met the substantiation requirements in accordance with Treasury Regulation Section 1.274-5; accordingly, he has not sustained the burden of proof within the meaning and intent of section 689(e) of the Tax Law.

B. That the petition of Alvin Steinberg is denied and the Notice of Deficiency issued July 30, 1973 in the sum of \$2,609.97 is sustained, together with such additional interest as may be lawfully owing.

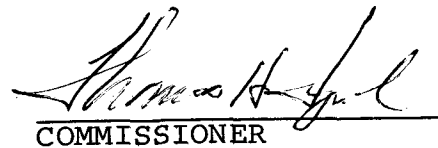
DATED: Albany, New York

October 13, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER