



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

STATE TAX COMMISSION

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

January 25, 1980

Edwin Jr. & Margaret M. Allen
5200 Lewis Road
Apt. 321
Sandston, VA 23150

Dear Mr. & Mrs. Allen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review this decision 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 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.

Very truly yours,

A handwritten signature in black ink, appearing to read "John F. Toagel".

cc: Petitioner's Representative

Taxing Bureau's Representative

T.P. copy returned
no better address

2/12/80

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Edwin Jr. & Margaret M. Allen : DEFAULT ORDER
: 80-C-1
for Redetermination of Deficiency or for Refund of :
Personal Income Tax under Article 22 of the :
Tax Law for the Year 1974. :

Petitioner(s) Edwin Jr. & Margaret M. Allen filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1974. File No. 21304.

A Pre-hearing conference on the petition was scheduled before Rodney E. Priddle, at the offices of the State Tax Commission, State Campus, Bldg. 9, Rm. 107, Albany, New York 12227 on Wednesday, December 12, 1979 at 2:30 p.m. Notice of said Pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the Pre-hearing conference. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

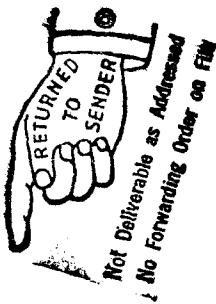
ORDERED that the petition of Edwin Jr. & Margaret M. Allen be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JANUARY 16, 1980

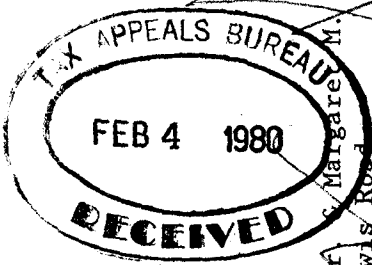
TA 26 (9-79)

STATE OF NEW YORK
State Tax Commission
TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N. Y. 12227

Sent for.
B/A
2-4-80



*no better address
2/12/80*



Edwin Jr. S. Margaret M. Allen
5200 Lewis Road
Apt. 321
Sandston, VA 23150

CLAIM CHECK NO.

☐ HOLD

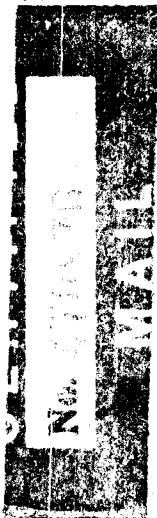
DATE

1-25-80
1ST NOTICE

2ND NOTICE

RETURN

Detached from
PS Form 3800-A
Feb. 1978



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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

January 25, 1980

Edwin Jr. & Margaret M. Allen
5200 Lewis Road
Apt. 321
Sandston, VA 23150

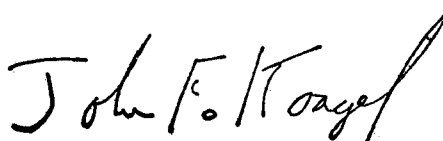
Dear Mr. & Mrs. Allen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review this decision 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 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.

Very truly yours,



cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Edwin Jr. & Margaret M. Allen : DEFAULT ORDER
: 80-C-1
for Redetermination of Deficiency or for Refund of :
Personal Income Tax under Article 22 of the :
Tax Law for the Year 1974. :

Petitioner(s) Edwin Jr. & Margaret M. Allen filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1974. File No. 21304.

A Pre-hearing conference on the petition was scheduled before Rodney E. Priddle, at the offices of the State Tax Commission, State Campus, Bldg. 9, Rm. 107, Albany, New York 12227 on Wednesday, December 12, 1979 at 2:30 p.m. Notice of said Pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the Pre-hearing conference. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Edwin Jr. & Margaret M. Allen be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JANUARY 16, 1980

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

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

November 21, 1980

Alan Altheim
610 Hook St.
N. Woodmere, NY 11581

Dear Mr. Altheim:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1312 & 690 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Alan Altheim : DEFAULT ORDER
: 80-P-36
for Redetermination of Deficiency or for Refund of :
Personal Income & NYC Tax under Article(s) 22 & 30 :
of the Tax Law for the Year 1977. :

Petitioner(s) Alan Altheim filed a petition for redetermination of deficiency or for refund of Personal Income & NYC Tax under Article(s) 22 & 30 of the Tax Law for the Year 1977. File No. 25823.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(s) last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Alan Altheim be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
NOVEMBER 21, 1980

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Murray & Mildred Altholz :
AFFIDAVIT OF MAILING
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of :
Personal Income Tax :
under Article 22 of the Tax Law :
for the Year 1972. :

State of New York
County of Albany


Jay Vredenburg, 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 6th day of August, 1980, he served the within notice of Decision by certified mail upon Murray & Mildred Altholz, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Murray & Mildred Altholz
2999 N.W. 48th Ave.
Landerdale Lakes, FL 33313
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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
6th day of August, 1980.

Matthew A. Brink



STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Murray & Mildred Altholz :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income Tax :
under Article 22 of the Tax Law
for the Year 1972. :

State of New York
County of Albany

Jay Vredenburg, 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 6th day of August, 1980, he served the within notice of Decision by certified mail upon Leon Goldapple the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

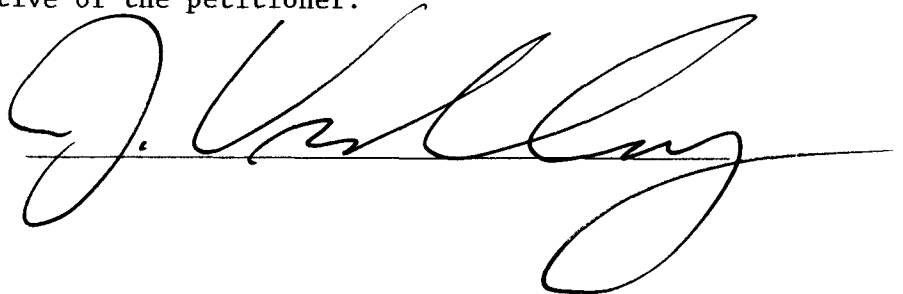
Mr. Leon Goldapple
242 Wyckoff Ave.
Brooklyn, NY 11237

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
6th day of August, 1980.

Richard A. Brink



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

August 6, 1980

Murray & Mildred Altholz
2999 N.W. 48th Ave.
Landerdale Lakes, FL 33313

Dear Mr. & Mrs. Altholz:

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:

NYS Dept. Taxation and Finance
Deputy Commissioner and Counsel
Albany, New York 12227
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Leon Goldapple
242 Wyckoff Ave.
Brooklyn, NY 11237
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
MURRAY ALTHOLZ and MILDRED ALTHOLZ	:	DECISION
for Redetermination of a Deficiency or for	:	
Refund of Personal Income Tax under Article	:	
22 of the Tax Law for the Year 1972.	:	

Petitioners, Murray Altholz and Mildred Altholz, 2999 N.W. 48th Avenue, Lauderdale Lakes, Florida 33313, 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 1972 (File No. 15205).

A small claims hearing was held before Allen Caplowaith, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on November 5, 1979 and January 7, 1980 at 1:15 P.M. and 9:15 A.M., respectively. Petitioner Murray Altholz appeared with Leon Goldapple, CPA. The Audit Division appeared by Ralph J. Vecchio, Esq. (Samuel Freund, Esq., of counsel).

ISSUES

- I. Whether petitioners properly claimed a deduction for interest expense.
- II. Whether petitioner Murray Altholz properly claimed a deduction for automobile expenses.
- III. Whether petitioner Murray Altholz properly claimed a miscellaneous deduction for employee business expenses.

FINDINGS OF FACT

1. Petitioners, Murray Altholz and Mildred Altholz, timely filed a New York State Combined Income Tax Return for the year 1972.

2. On March 15, 1974, as the result of petitioners' failure to respond to an inquiry letter, the Audit Division issued a Statement of Audit Changes wherein petitioners' claimed deductions for interest expense of \$1,934.00, gross automobile expenses (prior to reduction by employer reimbursements) of \$3,220.00 and employee business expenses of \$1,420.00, were disallowed in their entirety. Additionally, minor adjustments were made relating to the 20 percent long-term capital gain modification and the distribution of certain types of income between the petitioners, but since said adjustments were not contested, they are not at issue herein. Accordingly, on September 30, 1974, a Notice of Deficiency was issued against the petitioners asserting additional personal income tax of \$1,032.56, plus interest of \$112.45, for a total due of \$1,145.01.

3. During the course of the hearing, petitioner submitted documentation for interest expense deductions totaling \$1,765.65 for the year 1972.

4. During 1972, petitioner Murray Altholz was employed by Monsieur Henri Wines, Ltd. as a wine and liquor salesman. His territory comprised the New York City boroughs of Manhattan and Brooklyn, and his duties required him to call on several clients per day.

5. Monsieur Henri Wines, Ltd. reimbursed petitioner \$1,610.00 for automobile expenses and included said amount on petitioner's Withholding Tax Statement as "other compensation paid in 1972". This amount represented half of petitioner's total automobile expenses as claimed. Petitioner, in filing his return, did not include said amount in income, but rather reduced his gross automobile expenses by said reimbursement, which yielded a net automobile expense deduction claimed of \$1,610.00.

6. During the course of the hearing, petitioner submitted documentation for gross automobile related expenses of \$2,081.20.

7. Petitioner Murray Altholz claimed a miscellaneous deduction for employee business expenses of \$1,420.00, which consisted of expenses incurred relating to business meetings, gifts and telephone use. During the hearing, petitioner submitted documentation for these deductions in the form of a business diary and various receipts.

CONCLUSIONS OF LAW

A. That based on the evidence submitted, petitioners, Murray Altholz and Mildred Altholz, are properly entitled to an interest expense deduction of \$1,765.65.

B. That based on the evidence submitted, petitioner Murray Altholz is properly entitled to a net automobile expense deduction (subsequent to reduction by employer's reimbursement) of \$471.20.

C. That based on the evidence submitted, petitioner Murray Altholz is properly entitled to a miscellaneous deduction for employee business expenses of \$1,420.00 as claimed on his return.

D. That the petition of Murray Altholz and Mildred Altholz is granted to the extent provided in Conclusions of Law "A", "B" and "C", supra, and that said petition is in all other respects denied.

E. That the Audit Division is hereby directed to modify the Notice of Deficiency dated September 30, 1974 to be consistent with the decision rendered herein.

DATED: Albany, New York

AUG 06 1980

STATE TAX COMMISSION

James J. Tully
PRESIDENT

Thomas H. Sullivan
COMMISSIONER

Francis R. Koenig
COMMISSIONER