

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Abraham & Mildred Sobel :

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 1969. :

AFFIDAVIT OF MAILING

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 23rd day of May, 1980, he served the within notice of Decision by certified mail upon Abraham & Mildred Sobel, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Abraham & Mildred Sobel
2431 E. 18th St.
Brooklyn, NY 11235

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
23rd day of May, 1980.

Joanne Knapp

J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Abraham & Mildred Sobel :
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 1969. :

AFFIDAVIT OF MAILING

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 23rd day of May, 1980, he served the within notice of Decision by certified mail upon Julius A. Baylis the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

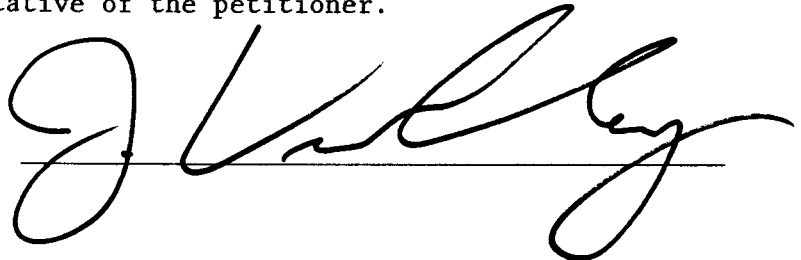
Mr. Julius A. Baylis
1457 Broadway
New York, NY 10036

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
23rd day of May, 1980.

Joanne Knapp



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

May 23, 1980

Abraham & Mildred Sobel
2431 E. 18th St.
Brooklyn, NY 11235

Dear Mr. & Mrs. Sobel:

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
Julius A. Baylis
1457 Broadway
New York, NY 10036
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
ABRAHAM SOBEL and MILDRED SOBEL	:	DECISION
	:	
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Year	:	
1969.	:	

Petitioners, Abraham Sobel and Mildred Sobel, 2431 East 18th Street, Brooklyn, New York 11235, 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 1969 (File No. 16516).

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 May 24, 1979 at 9:15 A.M. Petitioners appeared by Julius A. Baylis, CPA. The Audit Division appeared by Peter Crotty, Esq. (Abraham Schwartz, Esq., of counsel).

ISSUE

Whether a business carryover loss was properly deducted for the year 1969.

FINDINGS OF FACT

1. Petitioners, Abraham Sobel and Mildred Sobel, filed a New York State Combined Income Tax Return for the year 1969, on which petitioner Abraham Sobel deducted a business carryover loss of \$12,996.83.

2. On April 13, 1973, the Income Tax Bureau issued a Notice of Deficiency against petitioners, Abraham Sobel and Mildred Sobel, asserting additional personal income tax of \$1,560.43 for 1969 on the grounds that petitioners did not substantiate the carryover loss of \$12,996.83. Prior and subsequent to

the issuance of the aforementioned deficiency, the Income Tax Bureau made numerous requests for evidence establishing the nature and character of the loss at issue. No specific information and/or evidence was submitted to the Bureau.

3. Petitioner Abraham Sobel offered no explanation as to the exact nature and character of the loss at issue. Petitioner was granted a period of approximately 90 days after the hearing in which to submit evidence and information regarding the loss of \$12,996.83 claimed for 1969. Petitioner did not submit any evidence regarding said loss.

CONCLUSIONS OF LAW

A. That petitioner Abraham Sobel failed to sustain the burden of proof required by section 689(e) of the Tax Law to show that he incurred, or was entitled to claim, a loss of \$12,996.83 for 1969.

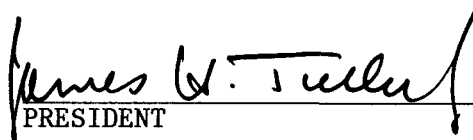
B. That the petition of Abraham Sobel and Mildred Sobel is granted to the extent that the name of petitioner Mildred Sobel is deleted from the Notice of Deficiency issued April 13, 1973.

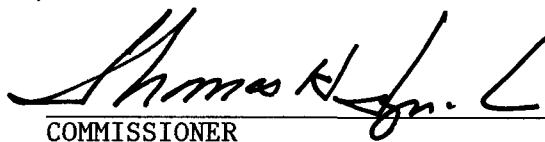
C. That the Audit Division is hereby directed to modify the Notice of Deficiency issued April 13, 1973; and that, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York

MAY 23 1980

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER