

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
HY FOSTER & ANNE FOSTER

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business;
Taxes under Article(s) 23 of the
Tax Law for the (Year(s) 1962

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Martha Funaro , 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 19th day of January , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Hy Foster &
Anne Foster (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Hy Foster & Anne Foster
32 Ridge Drive
Westbury, L.I., New York

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative
of) 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

19th day of January , 1972

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
HY FOSTER & ANNE FOSTER

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business:
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386 Park Avenue South
New York, New York 10016

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

19th day of January , 1972.

Linda Wilson

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

BUILDING 9, ROOM 214A

STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION -
HEARING UNIT

EDWARD ROOK

SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

January 19, 1972

My Foster & Anne Foster
32 Ridge Drive
Westbury, L.I., New York

Dear Mr. & Mrs. Foster:

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

Please take further notice that pursuant to section(s)
722 of the Tax Law any proceeding
in court to review an adverse decision must be commenced
within **4 Months** after the date of this notice.

Any inquiries concerning the computation of tax due or
refund allowed in accordance with this decision or
concerning any other matter relating hereto may be
addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright
Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE TAX COMMISSION

In the Matter of the Petition :
of :
HY FOSTER AND ANNE FOSTER : CORRECTED DECISION
for a Redetermination of a Deficiency :
or for Refund of Unincorporated Busi- :
ness Tax under Article 23 of the Tax :
Law for the Year 1962. :

FINDS :

1. The decision of November 27, 1970, is reaffirmed as to paragraphs "1" through "7" and the first sentence of paragraph "8" and such parts of that decision are made a part thereof.
2. The second sentence of paragraph "8" of the decision of November 27, 1970, reading, "Taxpayer made no attempt to prove the amount of expenses allocable to his sideline," is hereby repudiated.
3. It is further hereby found that the apportionment of taxpayer's expenses between his main line and his sidelines was not contested at the hearing and that it was agreed that such expenses shall be deemed apportioned according to the amounts of gross income received from each. These expenses are \$7,631.14 as shown on the Schedule "C" of taxpayer's Federal income tax return, as reduced by \$2,479.43, the amount by which these expenses were reduced upon Federal audit, to result in net expenses of \$5,151.71.

Upon the foregoing findings and all the evidence in the case,
the State Tax Commission

DECIDES:

A. The decision of the State Tax Commission dated November 27, 1970, is reaffirmed as to paragraph "A" and such paragraph is made a part hereof.

B. The decision of the State Tax Commission dated November 27, 1970, is erroneous with respect to paragraph "B" by reason of assuming that taxpayer should get no benefit from his expenses and denying same as deductions in their entirety, and that such assumption would result in an assessment which would be excessive in amount and which should be abated under section 697(c) of the Tax Law.

C. The notice of deficiency is erroneous in part and is re-determined to be \$219.33, together with such interest, if any, as may be lawful pursuant to section 684 of the Tax Law.

DATED: Albany, New York
January 19, 1972

STATE TAX COMMISSION

Norman Gellman
COMMISSIONER

Beuse Manley
COMMISSIONER

Walter Krumm
COMMISSIONER

THE UNITED STATES OF AMERICA

DEPARTMENT OF COMMERCE

OFFICE OF THE SECRETARY

WASHINGTON, D. C.

NOVEMBER 1, 1914

TO THE SECRETARY

FROM THE SECRETARY

RE: [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Very respectfully,
[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

BUILDING 9, ROOM 214A

STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK

SECRETARY TO
COMMISSION

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January 19, 1972

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32 Ridge Drive
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in court to review an adverse decision must be commenced
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Any inquiries concerning the computation of tax due or
refund allowed in accordance with this decision or
concerning any other matter relating hereto may be
addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright
Hearing Officer

cc Petitioner's Representative
Law Bureau

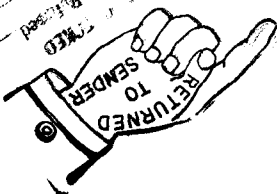
STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12224

Not addressed to such office in state
 Not sufficient Address Number
 Not returned to sender
 Not returned to sender
 Not returned to sender



CERTIFIED

No. 592338

MAIL

Hy Foster & Anne Foster

32 Ridge Drive

Westbury, L.I., New York

Out of Business

Unclaimed

Refused

Unknown

Moved

Removed

Returned

No Such St. or #

Removal Expired

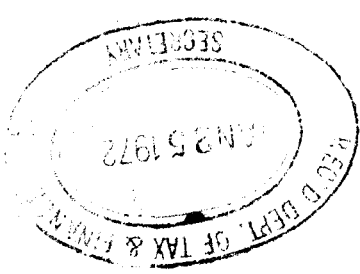
Address

Address

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80

415



STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
HY FOSTER AND ANNE FOSTER	:	CORRECTED DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Busi-	:	
ness Tax under Article 23 of the Tax	:	
Law for the Year 1962.	:	

A decision having been issued on November 27, 1970, on the above entitled petition and as it now appears the decision was erroneous as to the amount because of an inadvertent mistake, as is further described below, the State Tax Commission, acting under section 697(c) of the Tax Law, hereby

FINDS:

1. The decision of November 27, 1970, is reaffirmed as to paragraphs "1" through "7" and the first sentence of paragraph "8" and such parts of that decision are made a part thereof.
2. The second sentence of paragraph "8" of the decision of November 27, 1970, reading, "Taxpayer made no attempt to prove the amount of expenses allocable to his sideline," is hereby repudiated.
3. It is further hereby found that the apportionment of taxpayer's expenses between his main line and his sidelines was not contested at the hearing and that it was agreed that such expenses shall be deemed apportioned according to the amounts of gross income received from each. These expenses are \$7,631.14 as shown on the Schedule "C" of taxpayer's Federal income tax return, as reduced by \$2,479.43, the amount by which these expenses were reduced upon Federal audit, to result in net expenses of \$5,151.71.

STATE OF NEW YORK
STATE TAX COMMISSION

IN the Matter of the Petition
of
MY FOSTER AND ALAN FOSTER
for a Reconsideration of a Ruling
of the Board of Tax Appeals
under Article 13 of the
Law for the Year 1932.

A decision having been made on November 27, 1930, on the
above entitled petition and as it now appears the decision was
erroneous as to the proper amount of an individual's estate,
it is further described below, the State Tax Commission, acting under
section 627(a) of the Tax Law, hereby

FINDINGS:

1. The decision of November 27, 1930, as mentioned in the
"Petition" and the first sentence of paragraph "B"
and each part of that decision are made a part thereof.
2. The second sentence of paragraph "B" of the decision of
November 27, 1930, reading, "Taxpayer made no attempt to prove the
amount of expenses allowable to his estate," is hereby modified.
It is further hereby found that the representation of the
taxpayer's expenses between the estate and his estate was not
contested at the hearing and that it was agreed that such expenses
shall be deemed allowable according to the amount of gross in-
come reported from such estate. When expenses are \$7,000, as shown on
the schedule "C" of taxpayer's federal income tax return, as noticed
by the Board of Tax Appeals, the amount of such expenses shall be
deemed to be \$7,000.

Upon the foregoing findings and all the evidence in the case,
the State Tax Commission

DECIDES:

A. The decision of the State Tax Commission dated November 27, 1970, is reaffirmed as to paragraph "A" and such paragraph is made a part hereof.

B. The decision of the State Tax Commission dated November 27, 1970, is erroneous with respect to paragraph "B" by reason of assuming that taxpayer should get no benefit from his expenses and denying same as deductions in their entirety, and that such assumption would result in an assessment which would be excessive in amount and which should be abated under section 697(c) of the Tax Law.

C. The notice of deficiency is erroneous in part and is re-determined to be \$219.33, together with such interest, if any, as may be lawful pursuant to section 684 of the Tax Law.

DATED: Albany, New York

January 19, 1972

STATE TAX COMMISSION

Norman Gallman
COMMISSIONER

Bruce Manley
COMMISSIONER

Milton Korman
COMMISSIONER

Under the provisions of the Act, the Commission is authorized to

the said Act, and

1910

A. The Commission of the State Tax Commission is authorized to

shall be authorized to do so, and the Commission is authorized to

a party hereto.

B. The decision of the State Tax Commission dated November 11,

1911, is erroneous with respect to the question of the

and that taxpayer should not be liable for his expenses and

including same as deductions in their return, and that such return

from which would be an assessment which would be excessive in amount

and which would be subject to the provisions of the law.

C. The finding of the State Tax Commission is affirmed in part and is

reversed in part, and the Commission is authorized to do so.

and to make such order as may be just in the premises.

STATE TAX COMMISSION

ALBANY, NEW YORK

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RECORDED