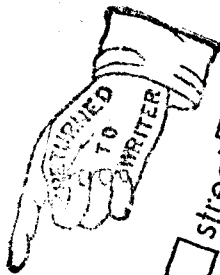


STATE OF NEW YORK
Department of Taxation and Finance
STATE CAMPUS
ALBANY, N. Y. 12226



No such ☐ street ☐ number

Charles Berin, Esq.

120 Grand Street

White Plains, New York

- ☐ Moved, left no address
☒ No such number
☐ Moved, not forwardable
☐ Addressee unknown

Mr. Larkin

Bldg # 9

Rec- 16



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12226

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York

June 8, 1971

Mr. Arthur P. MacIntyre
203 Concord Avenue
Lexington, Massachusetts

Dear Mr. MacIntyre:

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

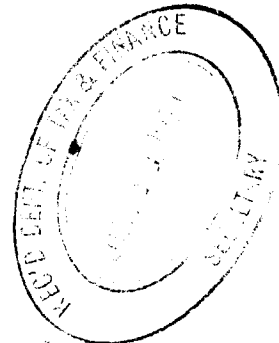
Please take further notice that pursuant to **section 375**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **90 Days** after
the date of this notice.

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

Very truly yours,

Lawrence A. Newman
HEARING OFFICER

cc Petitioner's Representative
Law Bureau



STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application
of
ARTHUR P. MACINTYRE
for Revision or Refund of Personal
Income Taxes under Article 16 of the
Tax Law for the year 1955.

:
:
:
: DETERMINATION
:
:

Arthur P. MacIntyre has filed an application for revision or refund of personal income taxes under Article 16 of the Tax Law for the year 1955. A formal hearing was held at the offices of the State Tax Commission in the City of New York on February 1, 1963. The taxpayer was represented by Charles Alperin.

FINDINGS OF FACT

1. Taxpayer filed a nonresident income tax return for the year 1955.
2. On July 26, 1957, the Income Tax Bureau issued assessment #B 315496 against taxpayer in the sum of \$110.02. Such assessment was based upon the disallowance of deductions totalling \$3,025.09 claimed to be necessary business expenses away from home.
3. Taxpayer filed timely application for revision or refund.
4. Prior to April 1, 1955, taxpayer was employed by the United States Government as chairman of the Boston Regional Renegotiation Board. On March 31, 1955, the Boston Regional Office was discontinued and on April 1, 1955, taxpayer agreed to go to the New York City Regional Office for temporary employment for the principal purpose of completing cases started prior to the closing of the Boston Regional Office.
5. Taxpayer continued to work in New York City until the end of 1957 (a total of 30 months); during this period, taxpayer first

resided in a furnished room on a week-to-week basis; thereafter, when his wife joined him in New York City, they lived there in leased or subleased furnished apartments. During this 30 month period, taxpayer and his wife continued at all times to maintain his home and permanent residence in Massachusetts and he and his wife periodically traveled back and forth between New York City and their Massachusetts home.

6. Taxpayer claimed deductions for travel and expenses incurred while away from home on his Federal return for 1955 and such claims were disallowed by the Internal Revenue Service.

7. Taxpayer did not receive reimbursement for any portion of his cost of such travel or for his cost of rent and meal expenses in New York City.

DETERMINATION

A. All such costs of the taxpayer represented personal expenses and were not ordinary and necessary business expenses incurred in connection with the production of taxable income.

B. The expenses here in question are not allowable deductions against taxable income because such expenses do not constitute ordinary or necessary business expenses incurred in connection with the production of taxable income within the meaning and intent of the Tax Law.

C. The application for revision or refund is denied and the assessment is sustained.

DATED: Albany, New York

June 8, 1971.

STATE TAX COMMISSION

Wm. J. Gallahan
COMMISSIONER

Robert H. Kelly
COMMISSIONER

Milton Korman
COMMISSIONER

STATE OF NEW YORK
STATE TAX COMMISSION

*MacIntyre Arthur
Personal Income
1971
Article 16*

In the Matter of the Petition

of

ARTHUR P. MACINTYRE

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 16 of the
Tax Law for the (Year(s) 1955

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 8th day of June , 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Arthur P. MacIntyre (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Arthur P. MacIntyre
203 Concord Avenue
Lexington, Massachusetts

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

8th day of June , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ARTHUR P. MACINTYRE

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 16 of the
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OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

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120 Grand Street
White Plains, 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.

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Sworn to before me this

8th day of June , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
ARTHUR P. MACINTYRE	:	
for Revision or Refund of Personal	:	DETERMINATION
Income Taxes under Article 16 of the	:	
Tax Law for the year 1955.	:	

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A. All such costs of the taxpayer represented personal expenses and were not ordinary and necessary business expenses incurred in connection with the production of taxable income.

B. The expenses here in question are not allowable deductions against taxable income because such expenses do not constitute ordinary or necessary business expenses incurred in connection with the production of taxable income within the meaning and intent of the Tax Law.

C. The application for revision or refund is denied and the assessment is sustained.

DATED: Albany, New York

June 8, 1971.

STATE TAX COMMISSION

Norman J. Salton

COMMISSIONER

Beuse Manley

COMMISSIONER

Milton Koern

COMMISSIONER