

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
MICHAEL F. & JANE D. CHAZKEL :

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

For a Redetermination of a Deficiency or
a Refund of Personal Income :
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1965 :

State of New York
County of Albany

Rae Zimmerman , 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 10th day of May , 19 72, she served the within
Notice of Decision (or Determination) by (certified) mail upon Michael F. &
Jane D. Chazkel

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Michael F. & Jane D. Chazkel
20 Hollis Road
East Brunswick, New Jersey 08816

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

10th day of May , 19 72

Ina L. Tunnar

Rae Zimmerman



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
May 10, 1972

Michael F. & Jane D. Chazkel
20 Hollis Road
East Brunswick, New Jersey 08816

Dear Sir and Madam:

Please take notice of the **Decision** 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 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 OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
MICHAEL F. & JANE D. CHAZKEL : DECISION
for a Redetermination of a Deficiency or :
for Refund of Personal Income Taxes under :
Article 22 of the Tax Law for the Year :
1965. :

Michael F. Chazkel and Jane D. Chazkel filed a petition under section 689 of the Tax Law for the redetermination of separate deficiencies against each one dated November 24, 1969, in personal income tax under Article 22 of the Tax Law for the year 1965.

A hearing was held on October 13, 1971, at the offices of the State Tax Commission, 80 Centre Street, New York City before Nigel G. Wright, Hearing Officer. Petitioner, Michael F. Chazkel, appeared in person and without a representative. The Income Tax Bureau was represented by Edward H. Best, Esq. (Francis X. Boylan, Esq., of Counsel).

ISSUE

The issue in this case is the deduction of expenses.

FINDINGS OF FACT

1. The following items claimed on the return, (IT-208) were disallowed by the deficiency notice:

Office Expense	\$ 454.00
Business Expense	379.00
Education Expense	1,100.00
A Casualty Loss	65.00
Contributions	232.25
Union Dues	16.00
Professional Journals	25.00

2. Mr. Chazkel works for the General Adjustment Bureau Inc., an insurance adjustment business representing insurance companies.

He was the branch manager of the company's field office on Staten Island, New York. The company offered its clients a 24-hour service and distributed to them a booklet containing the home phone numbers of its branch managers, including Mr. Chazkel.

3. Mr. and Mrs. Chazkel lived at 20 Stuyvesant Oval, New York City, in a two-bedroom apartment renting at \$151.50 a month. They had no children. One room was used as an office by Mr. Chazkel. He had file cabinets in which he would keep supplies of claim forms, and a desk and a chair. He would receive telephone calls at home from insurance agents and brokers, and would make up a report and possibly investigate the scene of an accident immediately. He spent no more than one hour a day in the room.

4. Mr. Chazkel was an airman, second class, and a medical evacuation specialist in the 106th Military Airlift Wing of the New York Air National Guard. Required for this was a series of four-day flights adding up to 14 days of active duty a year. Mr. Chazkel incurred expenses on these flights for meals and lodging near the air bases to which he was sent.

5. Mr. Chazkel attended courses at the American Institute for Property and Liability Underwriters at Bryn Mawr, Pennsylvania, during 1965 and received a designation of Chartered Property and Casualty Underwriter.

6. Mr. Chazkel had graduated from high school in 1957, attended Brooklyn College for a year, spent a year in the armed forces, worked for a year, and joined General Adjustment in 1962. Mr. Chazkel finished his college education with evening courses at Long Island University. He took six courses in 1965 and three in 1966 and received his Bachelor of Arts degree in 1966. These courses were not related to his job. Mr. Chazkel attended Brooklyn Law School evenings from 1967 to 1971. Since 1970, he has been employed in the corporate counsel's office of General Adjustment.

7. Petitioner purchased new furniture for his apartment in 1965 and gave his old furniture to a charity. The items of furniture were not specified and their valuation of about 40% of original cost was not substantiated nor was it shown that their value exceeded the cost of cartage.

8. Petitioner's wife was a teacher and was a member of a union. There is no evidence of the amount of union dues paid.

9. Petitioner subscribed to certain professional journals. A partial allowance had been given on audit. The remainder, in issue here, has not been proven.

10. The deficiency against each petitioner amounts to \$56.79 with interest of \$12.29 for a total of \$69.08.

CONCLUSIONS OF LAW

A. The office expense claimed is excessive in that the room was used only one hour a day at most, for purposes other than storage of file cabinets which itself would not take up much space. The expense is allowed to the extent of one month's rent, \$151.50.

B. The expenses of the Air National Guard are properly disallowed. It has not been shown that the government refused to provide the services paid for or provide adequate reimbursement. The amounts expended would appear to have been voluntary to obtain better living conditions.

C. The remainder of the expenses were properly disallowed.

DECISION

The petition is granted and the deficiencies are recomputed to be \$53.01 against Michael F. Chazkel and \$53.00 against Jane D. Chazkel each with interest from the date of the deficiency.

DATED: Albany, New York

STATE TAX COMMISSION

may 10, 1972

COMMISSIONER

Charles M. Mawley

COMMISSIONER

William J. Korman

COMMISSIONER