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STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12227



☐ Mr. & Mrs. Harry M. Fredlund  
☒ Mr. & Mrs. Harry M. Fredlund  
20

Mr. & Mrs. Harry M. Fredlund

21 Schenck Avenue

Great Neck, New York 11021

CERTIFIED

No. 204283

MAIL

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

HARRY M. FREDLUND and JOYCE FREDLUND

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) 1967 :

State of New York  
County of Albany

Janet Mack , 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 27th day of August , 1974 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Harry M. Fredlund  
and Joyce Fredlund (represented by) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. & Mrs. Harry M. Fredlund  
154 Rustic Gate  
Dix Hills, New York

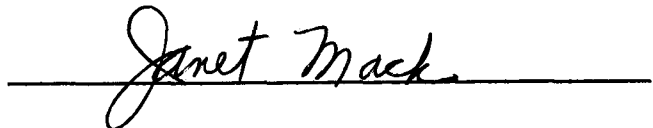
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the ~~(represented by)~~  
~~xxx~~ petitioner herein and that the address set forth on said wrapper is the last  
known address of the ~~(represented by)~~ petitioner.

Sworn to before me this

27th day of August , 1974





STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

HARRY M. FREDLUND and JOYCE FREDLUND

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County of Albany

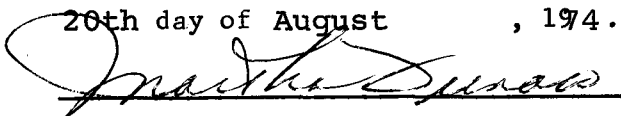
Janet Mack , being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 20th day of August , 1974 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Harry M. Fredlund  
and Joyce Fredlund (~~representative of~~) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. & Mrs. Harry M. Fredlund  
21 Schenck Avenue  
Great Neck, New York 11021

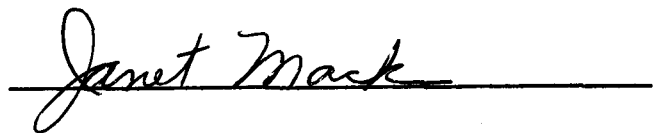
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

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

20th day of August , 1974.





STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

HARRY M. FREDLUND and JOYCE FREDLUND

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) 1967

State of New York  
County of Albany

Janet Mack , 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 20th day of August , 1974 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Herbert M.  
Wiener, C.P.A. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Herbert M. Wiener, C.P.A.  
637 Middle Neck Road  
Great Neck, New York

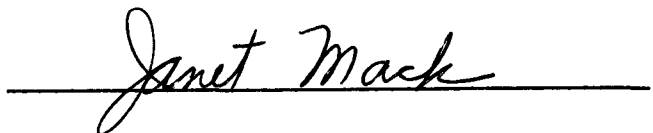
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That deponent further says that the said addressee is the (representative  
of) petitioner herein and that the address set forth on said wrapper is the last  
known address of the (representative of the) petitioner.

Sworn to before me this

20th day of August , 1974.







STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

BUILDING 9, ROOM 214-A  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655  
MR. LEISNER 457-2657  
MR. COBURN 457-2896

Albany, New York  
**DATED:**  
**August 20, 1974**

**Mr. & Mrs. Harry M. Fredlund**  
**21 Schenck Avenue**  
**Great Neck, New York 11021**

**Dear Mr. & Mrs. Fredlund:**

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

Please take further notice that pursuant to  
Section(s) **X 620** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **4 months**  
from 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 relative  
hereto may be addressed to the undersigned.  
These will be referred to the proper party for  
reply.

Very truly yours,

**Nigel S. Wright**  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
HARRY M. FREDLUND and JOYCE FREDLUND : DECISION  
for a Redetermination of a Deficiency or :  
for a Refund of Personal Income Taxes :  
under Article 22 of the Tax Law for the :  
Year 1967. :

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Petitioners, Harry M. Fredlund and Joyce Fredlund, petitioned for a redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1967. (File No. 78889424). A formal hearing was held at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on November 12, 1973, at 2:00 P.M., before Nigel G. Wright, Hearing Officer. The petitioner was represented by Herbert M. Wiener, C.P.A., and the Income Tax Bureau was represented by Saul Heckelman, Esq. (Francis X. Boylan, Esq. of counsel).

ISSUE

Did petitioners properly deduct the costs of a trip to Europe as an education expense?

FINDINGS OF FACT

1. Petitioners, Harry M. Fredlund and Joyce Fredlund, timely filed New York State resident and Federal joint income tax returns for the year 1967.

2. On December 29, 1969, the Income Tax Bureau issued a Statement of Audit Changes against petitioners disallowing the deductions for a trip to Europe as education expenses on the grounds

that said expenses were not properly substantiated. In accordance with the aforesaid Statement, the Bureau issued a Notice of Deficiency against petitioners in the sum of \$221.92.

3. Petitioners, Harry M. Fredlund and his wife Joyce Fredlund, were both professional teachers in the Roslyn, New York public schools in 1967. Harry M. Fredlund taught sixth grade, which included comparative studies of Western Europe and American Civilizations. Joyce Fredlund taught fifth grade, which included similar comparative studies subjects.

4. Petitioners travelled in Europe in the Summer of 1967, and visited the Netherlands, Denmark, Germany, Switzerland, Austria, Italy, France and England. They observed the dress, customs, arts, and other cultural aspects of life in these countries.

5. Petitioners did not attend any formal classes in Europe, nor did they go to any convention or symposium for teachers during their trip.

6. Petitioners took over four hundred slides while in Europe, and used their slides extensively in their classes in Roslyn. They made continuous references to their trip in their classes, so as to motivate their students by causing them to become interested in other lands.

7. Petitioners' expenses for the trip were not unreasonable.

#### CONCLUSIONS OF LAW

A. That, while petitioners' trip was broadening, enriching culturally, and may have added to their sensitivity to, and understanding of, others, there is no showing that the benefits of the



trip bore a sufficiently direct relationship to the teaching activities of petitioners to convert what are normally personal expenses incurred on a holiday into business expenses. George W. Baker and June E. Baker, 73,206 P-H Memo T.C.

B. That petitioners' trip was not an education expense in accordance with the meaning and intent of section 162(a)(2) of the Internal Revenue Code and Reg. Section 1.162-5(d).

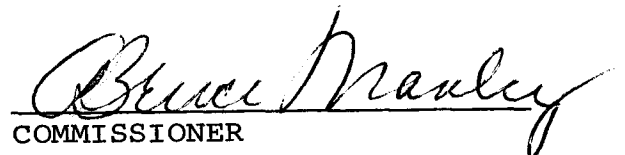
C. That the petition of Harry M. Fredlund and Joyce Fredlund is denied and the Notice of Deficiency issued on December 29, 1969, is sustained.


DATED: Albany, New York

August 20, 1974

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER