

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN and ANGELINA ANDRILLO

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (x) 22 of the :  
Tax Law for the Year(s) ~~xxxx~~ Period(s) 1972 :

State of New York  
County of Albany

Bruce Batchelor , 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 26th day of April , 1977, ~~she~~ served the within  
Notice of Decision by (certified) mail upon John & Angelina Andrillo

(~~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. John Andrillo  
99 Grant Place  
Staten Island, New York 10306

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

26th day of April , 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN and ANGELINA ANDRILLO

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (x) 22 of the :  
Tax Law for the Year ~~(or)~~ Period (x) 1972. :

State of New York  
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that  
xhe is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 26th day of April , 1977, xhe served the within  
Notice of Decision by (certified) mail upon Anthony A. Lenza

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:

Anthony A. Lenza, Esq.  
1058 Forest Avenue  
Staten Island, New York 10310

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

26th day of April , 1977.

Bruce Batchelor

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

**April 26, 1977**

TELEPHONE: (518) **457-1723**

**Mr. & Mrs. John Andrillo  
99 Grant Place  
Staten Island, New York 10306**

**Dear Mr. & Mrs. Andrillo:**

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

Please take further notice that pursuant to  
Section **(b) 690** 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.

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. They  
will be referred to the proper party for reply.

Very truly yours,

**Frank J. Puccia  
Supervisor of Small  
Claims Hearings**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
	:	
of	:	
	:	
JOHN and ANGELINA ANDRILLO	:	DECISION
	:	
for Redetermination of Deficiency or for	:	
Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Year	:	
1972.	:	

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Petitioners, John and Angelina Andrillo, residing at 99 Grant Place, Staten Island, New York 10306, have filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1972.

(File No. 2-12173510)

A small claims hearing was held before Harry Huebsch, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on October 29, 1976 at 9:15 a.m. Petitioner, John Andrillo, appeared pro se and for his wife, and by Anthony A. Lenza, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq. (Irwin Levy, Esq., of counsel).

ISSUE

Did petitioners, John and Angelina Andrillo, properly deduct amounts that they claimed for employee business travel expenses and casualty loss on their 1972 New York State personal income tax return?

FINDINGS OF FACT

1. Petitioners, John and Angelina Andrillo, filed a timely joint New York State personal income tax return for the year 1972. On the tax return, they claimed employee business travel expenses in the amount of \$4,234.00 and a casualty loss of \$1,675.00. The Income Tax Bureau issued a Statement of Audit Changes on October 4, 1974, disallowing \$2,734.00 of the employee business travel expenses and all of the casualty loss upon the grounds that the petitioners did not submit documentation or substantiation to support the deductions disallowed. A Notice of Deficiency was issued October 27, 1975 to petitioners, John and Angelina Andrillo, for the year 1972 in the amount of \$485.42 additional tax due, plus \$92.26 interest, for a sum of \$577.68.

2. Petitioner, John Andrillo, was employed as a general carpenter foreman. In this capacity he was required to supervise

the work being done at many job sites and used his own truck for travel between sites and to haul equipment. Petitioner, John Andrillo, incurred employee business travel expenses in the amount of \$2,973.00. He failed to submit documentary or other satisfactory evidence in excess of this amount.

3. As the result of a hurricane on August 27, 1971, petitioners, John and Angelina Andrillo, sustained a casualty loss, after provision for the \$100.00 limitation, in the amount of \$1,147.00. Petitioners, John and Angelina Andrillo, failed to submit documentation or other satisfactory evidence in excess of this amount.

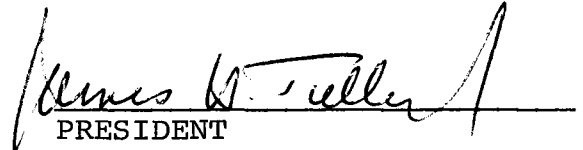
#### CONCLUSIONS OF LAW

A. That the petition of John and Angelina Andrillo is granted to the extent of reducing the disallowance of the employee business travel expenses from \$2,734.00 to \$1,261.00 and reducing the disallowance of the casualty loss from \$1,675.00 to \$528.00. The additional personal income tax due from petitioners, John and Angelina Andrillo, is reduced from \$485.42 to \$183.52, together with such interest as may be lawfully due; that the Income Tax Bureau is hereby directed

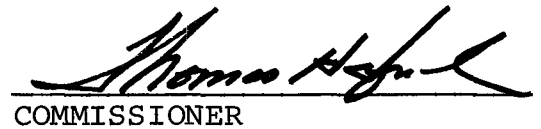
to accordingly modify the Notice of Deficiency issued October 27, 1975; and, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York  
April 26, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER