

STATE OF NEW YORK
STATE TAX COMMISSION

Danson, David & Theresa
Personal Income
(1971)

In the Matter of the Petition
of
DAVID H. DANSON & THERESA S. DANSON
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) 1962.

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

State of New York
County of Albany

Linda Wilson, 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 August, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon DAVID H. DANSON & THERESA DANSON (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: David H. Danson & Theresa S. Danson
5715 Mosholu Avenue
Bronx, New York 10471
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

26th day of August, 1971

Joseph P. ...
Linda Wilson

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
DAVID H. DANSON and :
THERESA S. DANSON : DECISION
for Redetermination of Deficiency or :
for Refund of Personal Income Tax :
under Article 22 of the Tax Law for the :
year 1962. :

Petitioners, David H. Danson and Theresa S. Danson 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 1962. (File #2-8332034). A formal hearing was held before Martin Shapiro, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on June 21, 1965, at 2:00 P.M. Petitioner, David H. Danson, appeared pro se.

FINDINGS OF FACT

1. Petitioners, David H. Danson and Theresa S. Danson, filed a New York State combined income tax return for the year 1962.
2. On October 5, 1964, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, David H. Danson and Theresa S. Danson, disallowing \$974.59 claimed by them for educational expenses, and accordingly issued a Notice of Deficiency in the sum of \$33.45.
3. During the year 1962, petitioner, David H. Danson, was employed by Union Carbide Corporation as a correspondence clerk. His job basically consisted of corresponding with vendors and

customers in connection with errors in their accounts with Union Carbide Corporation. He also worked as an accounts payable clerk during part of the year.

4. During the year 1962, petitioner, David H. Danson, was a matriculated night student at Pace College, majoring in accounting. During the year, he took courses in accounting, history, and philosophy. He was required to write papers for the courses.

5. Promotions at petitioner's, David H. Danson, place of employment were based upon satisfactory performance and not attendance at a school. He was not required to go to school by his employer.

CONCLUSIONS OF LAW

A. That the expenditures made by petitioner, David H. Danson, during the year 1962, for educational courses were not deductible by him as ordinary and necessary business expenses since the educational courses taken by him did not maintain or improve skills required in his employment or meet business requirements of his employer imposed as a condition to retention, status or rate of compensation of employment. Internal Revenue Code Reg. sections 1-162-5 (a).

B. That the petition of David H. Danson and Theresa S. Danson is denied and the Notice of Deficiency issued October 5, 1964, is sustained.

DATED: Albany, New York

August 26, 1971

STATE TAX COMMISSION

Norman Gelman
COMMISSIONER

Bruce Madley
COMMISSIONER

Milton Kraem
COMMISSIONER