

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LEO M. GOLDNER

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article ~~(x)~~ 22 of the
Tax Law for the Year ~~(x)~~ 1970

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

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 May , 1975 , she served the within

Notice of Decision (~~on Decision~~) by (certified) mail upon Leo M. Goldner

(~~Representative of~~) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Mr. Leo M. Goldner

Edgewood Drive

Port Chester, New York 10573

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~~
~~or~~) petitioner herein and that the address set forth on said wrapper is the last
known address of the (~~Representative of~~) petitioner.

Sworn to before me this

20th day of May , 1975

James S. Van Patten

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO
COMMISSION

STATE TAX COMMISSION
~~James H. Tully, Jr.~~

~~NORMAN F. GELMAN, Secretary~~

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED:

Albany, New York
May 20, 1975

Mr. Leo M. Goldner
Edgewood Drive
Port Chester, New York 10573

Dear Mr. Goldner:

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

Please take further notice that pursuant to
Section (s) **§ 590** 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 G. Wright
Nigel G. Wright

HEARING OFFICER

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~
Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

| | | |
|---------------------------------------|---|----------|
| In the Matter of the Petition | : | |
| of | : | |
| LEO M. GOLDNER | : | |
| for a Redetermination of a Deficiency | : | DECISION |
| or for Refund of Personal Income Tax | : | |
| under Article 22 of the Tax Law for | : | |
| the Year 1970. | : | |

Leo M. Goldner, Edgewood Drive, Port Chester, New York 10573, filed a petition under section 689 of the Tax Law for the redetermination of a deficiency in personal income tax under Article 22 of the Tax Law for the year 1970. (File No. 0-68321018.)

Said deficiency was asserted by notice issued June 24, 1974, under File No. 0-68321018 and is in the amount of \$332.14 plus interest of \$63.59 for a total of \$395.73.

In lieu of a hearing, petitioner submitted his case to the Commission on the file of the Income Tax Bureau.

Said file has been duly examined and considered.

ISSUES

The issues in this case are whether the expenses of a trip to Europe and certain entertainment expenses are deductible.

FINDINGS OF FACT

1. Mr. Goldner is a resident of Port Chester, New York.

He is a financial advisor.

2. In 1970, Mr. Goldner worked as an employee of a securities firm in New York City and also as an employee of Mount Vernon Associates, a partnership also located in New York.

3. Mr. Goldner incurred expenses of \$700.00 in a three-day trip to Holland on behalf of Mount Vernon Associates. During this trip, Mr. Goldner negotiated an investment advisory agreement. The Income Tax Bureau has withdrawn their objection to the disallowance of this amount.

4. Mr. Goldner incurred food and entertainment expenses on behalf of Mount Vernon Associates. When expenses could be attributed to a current client, Mount Vernon would reimburse Mr. Goldner and did so during 1970 for about \$300.00. When, however, the expenses were attributable to prospective clients, the firm would not reimburse Mr. Goldner. Mr. Goldner incurred such expenses in 1970 in the amount of \$850.00.

5. The deficiency notice in issue disallows a certain amount of medical expenses and interest expense which are not contested. It further disallows \$2,430.00 of miscellaneous deductions of which only \$1,550.00 is here contested.

CONCLUSIONS OF LAW

The expenses of the trip to Holland are properly deductible.

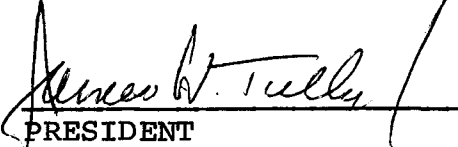
The expenses for entertainment and food are deductible.
Petitioner could not have been reimbursed by his employer for such expenses.

The deficiency is erroneous in part and is redetermined to be \$186.73 plus interest to the date thereof of \$35.75 for a total of \$222.48. Such amount is due together with such further interest as shall be computed under section 684 of the Tax Law.

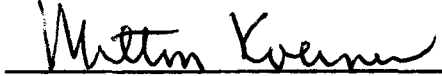
DATED: Albany, New York

May 20, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER