

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LEWIS A. and MARGARET F.M. HATCH

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 (X) 22 of the
Tax Law for the Year (X) 1971.

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 26th day of November, 1975, she served the within

Notice of Decision ~~XXXXXXXXXXXX~~ by (certified) mail upon LEWIS A. and

MARGARET F.M. HATCH ~~XXXXXXXXXXXX~~ the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Mr. and Mrs. Lewis A. Hatch
Box 161A
Canaan, New York 12029

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 ~~XXXXXXXXXXXX~~
~~XX~~ petitioner herein and that the address set forth on said wrapper is the last
known address of the ~~XXXXXXXXXXXX~~ petitioner.

Sworn to before me this

26th day of November, 1975.

Mary Gregg

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

PAUL GREENBERG
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

JAMES H. TULLY, JR., PRESIDENT
MILTON KOERNER

BUILDING 9, ROOM 107
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

Mr. Wright
Mr. Coburn
Mr. Leisner

(518) 457-3336

DATED: Albany, New York
November 26, 1975

Mr. and Mrs. Lewis A. Hatch
Box 161A
Canaan, New York 12029

Dear Mr. and Mrs. Hatch:

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

Please take further notice that pursuant to
Section **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.

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,

EDWARD ROOK

~~XXXXXXXXXXXX~~

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
LEWIS A. and MARGARET F.M. HATCH	:	
for a Redetermination of a Deficiency	:	DECISION
or for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1971.	:	

Petitioners, Lewis A. and Margaret F.M. Hatch, Box 161A, Canaan, New York 12029, petitioned for a redetermination of deficiencies in personal income tax under Article 22 of the Tax Law for the year 1971.

The case was submitted for decision on information contained in the file.

ISSUE

Were the petitioners entitled to deductions for income expended on transportation, meals and lodging while working in Albany?

FINDINGS OF FACT

1. The petitioners, Lewis A. and Margaret F.M. Hatch, timely filed New York State income tax returns for the year 1971.
2. A Notice of Determination of deficiencies in personal income tax for the year 1971 was issued on April 13, 1973, against the petitioners under File No. 1-78820844 in the amount of \$151.33.

3. The taxpayers petitioned for a redetermination of the deficiencies on June 20, 1973.

4. The supplemental income in question was received by Lewis A. Hatch while working as a crane operator for P.J. Carlin Construction Co. and Atlas Tile & Marble Works, Inc. in Albany, New York. This employment lasted from March 18, 1971 until December 31, 1971. Mr. Hatch's family did not accompany him to Albany.

5. Prior to being employed in Albany, Mr. Hatch's tax home was the Canaan, New York, area where he maintained a permanent residence. Mr. Hatch was a member of the crane operator's union and received his employment through his union.

6. As part of his compensation for work done in Albany, Mr. Hatch received supplemental income from his employers to reimburse him for expenses incurred in traveling from his home to work and in gaining lodging while at work.

CONCLUSIONS OF LAW

A. That the supplemental income received by the petitioners was properly deductible. The petitioners had a tax home prior to the commencement of Mr. Hatch's employment in Albany. This employment was of a temporary nature as indicated by its brief duration.

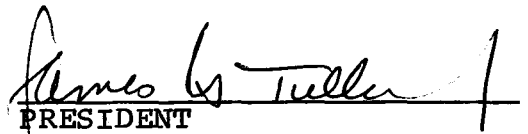
Generally speaking, temporary work of less than one year's duration is insufficient to shift the petitioner's tax home to the temporary work site. (See Revenue Ruling 60-189, 1960, C.B. 60; also In the Matter of the Petition of Ervin W. Ross, State Tax Commission Decision).

B. That the petition is granted.

DATED: Albany, New York

November 26, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER

COMMISSIONER