

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

Mary M. Marti

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) 1966

State of New York  
County of Albany

Katherine D. Manly, 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 17th day of April, 1975, she served the within  
Notice of Decision ~~for Redetermination~~ by (certified) mail upon MARY M. MARTI

~~representative of the~~ the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Miss Mary M. Marti  
360 East 72 Street, Apt. C-3204  
New York, New York 10021

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 the~~  
~~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

17th day of April, 1975

Janet Mack

Katherine D. Manly



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

BANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

~~Saul Beckelmann, Acting President~~

A. BRUCE MANLEY  
MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York

April 17, 1973

Miss Mary M. Marti  
360 East 72 Street, Apt. C3204  
New York, New York 10021

Dear Miss Marti:

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

Please take further notice that pursuant to  
Section(s) **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,

*L. Robert Leisner*

**L. Robert Leisner**

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 :  
MARY M. MARTI : DECISION  
for a Redetermination of a Deficiency :  
or for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Year 1966. :

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Mary M. Marti petitioned for a redetermination of a deficiency in personal income tax under Article 22 of the Tax Law for the year 1966. A formal hearing was held at the offices of the State Tax Commission, New York, New York, on December 10, 1971, before L. Robert Leisner, Hearing Officer. The taxpayer appeared personally, and the Income Tax Bureau was represented by Edward H. Best, Esq., (Alexander Weiss, Esq., of Counsel).

ISSUES

I. Were education expenses of the taxpayer deductible for the year involved?

II. Was a portion of the taxpayer's telephone and rentals deductible as office expenses?

FINDINGS OF FACT

1. Petitioner, Mary M. Marti, timely filed a New York State income tax return for the year 1966.

2. A Notice of Determination of deficiency in income tax for the year 1966 was issued on April 28, 1969, against the taxpayer under File No. 54942282.

3. The taxpayer petitioned for redetermination of the deficiencies.

4. During the year in issue, the taxpayer was employed with W.R. Grace and Co. as a tax specialist assisting attorneys and accountants in the corporation's tax department.

5. Petitioner, Mary M. Marti, was qualified for these duties having received a law degree in Argentina in 1947 and working for the Argentina Income Tax Bureau or in private practice in Argentina until 1958, when she came to the United States under a permanent residence visa. Petitioner received a Master of Laws degree in taxation from Harvard University in June 1963.

6. During the year in question, the taxpayer took general law courses at New York University toward an LLB degree. The taxpayer took these local law courses to help her in her tax law work at W.R. Grace and Co. The comprehension of local law concepts of this country helped her in her work. The taxpayer also took correspondence courses in Modern Business at the Alexander Hamilton Institute. W.R. Grace and Co. paid three-fourths of her tuition.

7. The taxpayer's office at W.R. Grace and Co. during the year in issue consisted of a cubicle shared with an accountant. The cubicle was part of a large room occupied by all of the staff of the Tax Department, some members of which occupied similar cubicles. Such facilities were not conducive to the concentration called for by some of the studies required of the petitioner. The taxpayer found that in such instances, the work could be done more efficiently in her own studio at home. Remaining at the employer's premises during overtime hours was impractical since four evenings a week the taxpayer attended school from 6:00 p.m. to 8:00 p.m. and commuting time was considerable. The taxpayer maintained an office at home with a desk and book storage. The office was one-fourth of the area of the premises and the taxpayer deducted one-fourth of the rental.

8. The taxpayer also deducted \$30.00 for the year in issue for one-fourth of the expenses of a telephone which was installed in the room in which she did her work and studies'.

9. The taxpayer continued to work for W.R. Grace and Co. after finishing the law courses and her pay and duties and work did not change.

10. The amount of the expenses are not in question.

CONCLUSIONS OF LAW

A. The taxpayer's studies were to maintain and improve existing skills in her work and occupation. The portion of the education expenses paid and deducted by the petitioner on her tax return are deductible. Carlucci v. Comm. 37 T.C. 695.

B. The taxpayer's home office expenses and the portion of the telephone expenses which the taxpayer deducted on her tax return were business expenses which were deductible. Herman E. Bischoff v. Comm., T.C. Memo 1966-102.

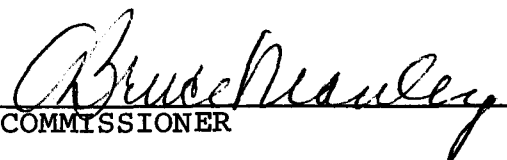
C. The taxpayer's petition is sustained. It is determined that there is no deficiency in income tax for the year 1966.

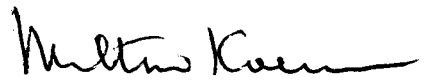
DATED: Albany, New York

STATE TAX COMMISSION

April 17, 1975

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COMMISSIONER

  
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COMMISSIONER

  
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COMMISSIONER