MEMORANDUM

TO

State Tax Commission

FROM

Edward Rook

SUBJECT:

Petition of Bernard and Rosella Riccardi

The attached file involves the deductibility of traveling expenses incurred by a construction worker living in Syracuse and employed in Albany. It is recommended that the assessment of additional tax and interest be cancelled.

The taxpayer worked from March, 1969 to January, 1970 and from August, 1970 to December, 1970 in Albany. The taxpayer worked for two different employers. The periods of work were temporary and apparently definite in duration at the outset of the employment.

If you agree with the above recommendation, please sign below.

EDWARD ROOK

SECRETARY TO THE

STATE TAX COMMISSION

August 27, 1975

PRESIDENT

COMMISSIONER

COMMISSIONER

Sabriel Dictrio, Insone Tex Durees
Richard Destror, Mearing Unit, Tex Appeals Durees
Destrord and Recella Riccardi
Personal Insone Taxos - 1969 and 1970

The attacked file is being returned to the Income Tax Dureen for concellation of the assessment of additional tax and the interest thereon. Commissioner Tally and Commissioner Reserver have consumed in this resourcementation.

Place find enclosed a copy of the nemeronium property by Mhard Rock and countersigned by the above-named countersioners and a copy of a letter to the tempopers emplaining the disposition of their case.

> Richard Boutner Legal Aide

Ostober 9, 1975 Attackments

M: ja

Spania M. 19627, 48., PRESIDENT

(\$20) 467-3396

Outober 9, 1975

Mr. & Mrs. Bernard Riccardi 139 Maplehuret Avenue Syraquee, New York 13308

> No: Personal Income Tames 1969, 1970

Dear Mr. & Mrs. Riccardi:

The State Tax Commission has recommended that the assessment of additional tax and interest for the years 1969 and 1970 be cancelled. Your file has been dispetched to the Income Tax Bureau for official action in line with the Commission's resummendation.

Your prompt and therough cooperation in replying to the Commission's requests for information helped make this recommendation possible.

Very truly yours,

Richard Dautner Legal Aide Meering Unit

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CC: Income Tax Bureau

RD: jm

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Schriel Dicerbe, Income Tax Sureau Richard Deutner, Meering Unit, Tax Appeals Desceu Bernard and Rosella Riccardi Personal Income Taxes - 1969 and 1970

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> Richard Bestner Legal Aide

October 9, 1975 Attachments

RD:jm

MANUS M. TULLY, JR., PRESIDENT MANUS ROSSMERN

October 9, 1975

(12) 67-38-9

Mr. & Mrs. Dermerd Liesardi 139 Maplebaret Avenue Syramos, Mas Yerk 13208

> No: Personal Incomp Castle 1966, 1970

Deer Mr. & Mrs. Risvardi;

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