

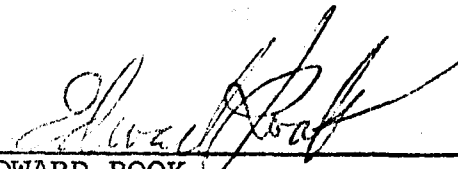
MEMORANDUM

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

Gabriel DiCorbo, Income Tax Bureau

Richard Dentner, Hearing Unit, Tax Appeals Bureau

**Bernard and Rosella Riccardi
Personal Income Taxes - 1969 and 1970**

The attached file is being returned to the Income Tax Bureau for cancellation of the assessment of additional tax and the interest thereon. Commissioner Tully and Commissioner Keener have concurred in this recommendation.

Please find enclosed a copy of the memorandum prepared by Edward Beck and countersigned by the above-named commissioners and a copy of a letter to the taxpayers explaining the disposition of their case.

**Richard Dentner
Legal Aide**

**October 9, 1975
Attachments**

RD:jm

XXXX 107

**JAMES H. TULLY, JR., PRESIDENT
NELSON ROSSNER**

**Richard Dautner
(518) 457-3300**

October 9, 1975

**Mr. & Mrs. Bernard Riccardi
139 Maplehurst Avenue
Syracuse, New York 13208**

**Re: Personal Income Taxes
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 dispatched to the Income Tax Bureau for official action in line with the Commission's recommendation.

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

Very truly yours,

**Richard Dautner
Legal Aide
Hearing Unit**

cc: Income Tax Bureau

RD:ja

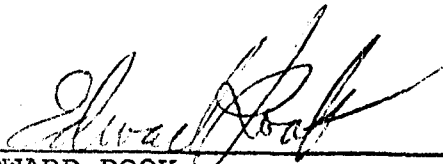
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EDWARD ROOK
SECRETARY TO THE
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August 27, 1975


PRESIDENT


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Gabriel DiCorbo, Income Tax Bureau

Richard Dautner, Hearing Unit, Tax Appeals Bureau

**Bernard and Rosalia Riccardi
Personal Income Taxes - 1969 and 1970**

The attached file is being returned to the Income Tax Bureau for cancellation of the assessment of additional tax and the interest thereon. Commissioner Tully and Commissioner Koerner have concurred in this recommendation.

Please find enclosed a copy of the memorandum prepared by Edward Beck and countersigned by the above-named commissioners and a copy of a letter to the taxpayers explaining the disposition of their case.

**Richard Dautner
Legal Aide**

**October 9, 1975
Attachments**

RD:jm

EXCISE 107

JAMES H. TULLY, JR., PRESIDENT
MELSON COMPANY

Richard Deutzer
(312) 427-3000

October 9, 1975

Mr. & Mrs. Bernard Riccardi
139 Maplehurst Avenue
Syosset, New York 11358

Re: Personal Income Taxes
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 dispatched to the Income Tax Bureau for official action in line with the Commission's recommendation.

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Very truly yours,

Richard Deutzer
Legal Aide
Hearing Unit

cc: Income Tax Bureau

ED:ja