

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JULIUS C.C. EDELSTEIN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (X) 22 of the :
Tax Law for the Year ~~(XXXXXX Period)~~ 1967.:
~~(XXXXXX Period)~~

State of New York
County of Albany

Catherine Steele, 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 27th day of August, 1976, she served the within Notice of Decision by (certified) mail upon Julius C.C. Edelstein

~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Julius C.C. Edelstein
277 West End Avenue
New York, New York 10023

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 Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~ ~~(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

27th day of August, 1976.

Catherine Steele

Janet Nash



TELEPHONE: (518) **457-3850**

TA-1.12 (1/76)

STATE TAX COMMISSION

In the Matter of the Petition
of
JULIUS C.C. EDELSTEIN
for a Redetermination of a Deficiency
or for Refund of Personal Income Taxes
under Article 22 of the Tax Law for the
Year 1967.

DECISION

Petitioner, Julius C.C. Edelstein, 277 West End Avenue, New York, New York 10023, filed a petition for redetermination of a deficiency pursuant to Article 22 of the Tax Law for 1967. (File No. 84084357.) On February 23, 1976, petitioner advised the State Tax Commission in writing he desired to waive a small claims hearing and to submit the case to the State Tax Commission upon the record contained in the file.

Are rent and pest control expenses for a Washington, D.C. office necessary to the production of income?

1. Petitioner filed a personal income tax return for 1967 claiming rental and pest control expenses for a Washington, D.C. office.

2. The Income Tax Bureau issued a Notice of Deficiency denying rental and pest control expenses for petitioner's Washington, D.C. office.

3. Mr. Edelstein is a faculty member of City University of New York, specializing in urban government as it relates to other levels of government. This position requires his presence in the nation's capital to properly author articles on the interaction of local and Federal government. The petitioner also prepares and publishes articles for special interest groups, which must originate from Washington, D.C. purely because of the subject matter involved. Mr. Edelstein has written a biography on a deceased senator for whom he was chief of staff, and the research material concerning this biography is located in the Washington office.

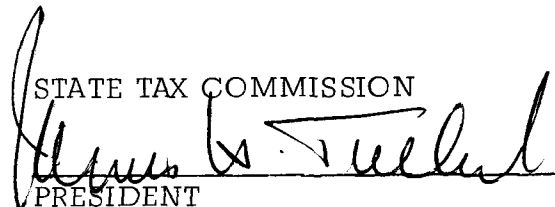
4. That the apartment rented in Washington, D.C. and the pest control expenses incurred in connection with said rental ^{were} ~~be~~ used by the taxpayer for research in connection with his work as a specialist in urban government.


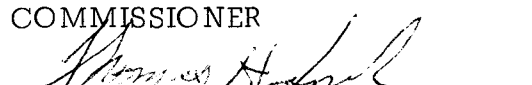
CONCLUSIONS OF LAW

Petitioner has properly deducted rental and pest control expenses for his Washington, D.C. office, in accordance with the I.R.S. Code section 162 as such office is necessary for the production of income for the year 1967.

The petition of Julius C.C. Edelstein is granted, and the Notice of Deficiency issued September 29, 1969, is cancelled.

DATED: Albany, New York
August 27, 1976

STATE TAX COMMISSION

PRESIDENT


COMMISSIONER

COMMISSIONER