

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT F. AND SUZANNE H. HAMLET

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article ~~(6)~~ 22 of the :
Tax Law for the Year ~~(1973)~~ 1973 :

State of New York
County of Albany

Bruce Batchelor, being duly sworn, deposes and says that
~~She~~ he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 25th day of May, 1977, ~~she~~ he served the within
Notice of Decision by (certified) mail upon Robert F. and
Suzanne H. Hamlet ~~(representative of the)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Robert F. and Suzanne H. Hamlet
27 Oak Grove Lane
Edison, New Jersey
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)~~
~~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

25th day of May, 1977

Bruce Batchelor

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

May 25, 1977

ADDRESS YOUR REPLY TO

TELEPHONE: (518) **457-1723**

Robert F. and Suzanne H. Hamlet
27 Oak Grove Lane
Edison, New Jersey

Dear Mr. and Mrs. Hamlet:

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

Please take further notice that pursuant to
Section ~~60~~ **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.

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. They
will be referred to the proper party for reply.

Very truly yours,

Frank J. Puccia

Supervisor of Small Claims Hearings

Enc.

cc: ~~Petitioner's Representative:~~

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
ROBERT F. AND SUZANNE H. HAMLET	:	
for Redetermination of a Deficiency or	:	DECISION
for Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Year 1973.	:	

Petitioners, Robert F. and Suzanne H. Hamlet, residing at 27 Oak Grove Lane, Edison, New Jersey, have filed a petition for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1973. (File No. 12638).

A small claims hearing was held before William Valcarcel, Small Claims Hearing Officer, on September 13, 1975 at 1:15 P.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared pro se and for his wife, petitioner, Suzanne H. Hamlet. The Income Tax Bureau appeared by Peter Crotty, Esq., (Frank Levitt, Esq. of counsel).

ISSUE

Whether a transfer allowance of \$9,808.85 paid to the petitioner, Robert Hamlet, is includable in New York income.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioners, Robert F. and Suzanne H. Hamlet, were residents of New York from 1971 to July 1, 1973. On July 2, 1973, the petitioners moved to Edison, New Jersey because of a reassignment by his employer, from a job location in New York to another job location in New York.

2. The petitioner, Robert F. Hamlet's employer paid him \$9,808.85 as a transfer allowance, which represented compensation for the inconvenience of moving and for additional expenses incurred as a result of the transfer.

3. That the transfer allowance of \$9,808.85 is derived from and connected with New York sources, and must be included in New York adjusted gross income within the meaning and intent of section 632 of the Tax Law.

4. That the petition of Robert F. and Suzanne H. Hamlet is denied and the Notice of Deficiency issued May 19, 1975 in the amount of \$1,289.57 is sustained.

DATED: Albany, New York
May 25, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER