

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JEFFREY C. KINNEY

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 (s) ~~or Period(s)~~ 1969. :

State of New York  
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that  
~~he~~ is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 7th day of March , 1977, ~~he~~ served the within  
Notice of Decision by (certified) mail upon Jeffrey C. Kinney

~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:

Mr. Jeffrey C. Kinney  
562 Westover Road  
Stamford, Connecticut 06902

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

7th day of March , 1977.

Bruce Batchelor

Just Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JEFFREY C. KINNEY

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article ~~22~~ 22 of the :  
Tax Law for the Year (~~sixty Periods~~) 1969. :

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 7th day of March , 1977, ~~she~~ he served the within  
Notice of Decision by (certified) mail upon Stanley Rosenberg, CPA

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:

Stanley Rosenberg, CPA  
Stanley Rosenberg & Company  
175 Main Street  
White Plains, New York 10601

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

7th day of March , 1977.

Bruce Batchelor

Janet Nash



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

March 7, 1977

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

Mr. Jeffrey C. Kinney  
562 Westover Road  
Stamford, Connecticut 06902

Dear Mr. Kinney:

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

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

**Paul B. Coburn**  
Supervising Tax  
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
JEFFREY C. KINNEY	:	DECISION
for Redetermination of a Deficiency or for	:	
Refund of Personal Income Tax under Article	:	
22 of the Tax Law for the Year 1969.	:	

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Petitioner, Jeffrey C. Kinney, 562 Westover Road, Stamford, Conn. 06902, has filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1969 (File No. 01803). A formal hearing was held before Zygmunt Epstein, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on March 23, 1976 at 2:45 P.M. Petitioner appeared by Stanley Rosenberg, C.P.A. The Income Tax Bureau appeared by Peter Crotty, Esq. (Solomon Sies, Esq. of counsel).

ISSUE

Whether petitioner, Jeffrey Kinney's New York adjusted gross income for the year 1969 should include reimbursement received by him from his employer for the indirect expenses of moving from Chicago, Illinois to Stamford, Connecticut in connection with a job transfer to the New York City office of his employer.

FINDINGS OF FACT

1. Petitioner, Jeffrey C. Kinney, filed a New York State Income Tax Nonresident Return for the year 1969. He did not include in New York income \$44,306.00 received from his employer for indirect moving expenses. He also claimed a deduction for \$5,404.00 for employee business expenses.

2. On November 29, 1971, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Jeffrey C. Kinney, disallowing the deduction from New York income of \$44,306.00 for moving and living expenses and the deduction of \$5,404.00 for employee business expenses. This resulted in additional income tax due of \$5,524.15. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$6,061.65.

3. On June 12, 1973 the Income Tax Bureau cancelled that portion of the assessment relating to the deduction for employee business expenses, reducing the amount of personal income tax due by \$756.56.

4. Prior to 1969 petitioner, Jeffrey C. Kinney, resided in Chicago, Illinois and was employed by Columbia Broadcasting System, Inc. In 1969, his employer transferred him to its New York City office. In connection with that move, he moved himself and his family to Stamford, Connecticut. After moving to Stamford, Connecticut, Columbia Broadcasting System, Inc. reimbursed the petitioner in the sum of \$44,306.00 for the moving and living expenses incurred by him in changing his residence from Chicago, Illinois to Stamford, Connecticut. Federal and New York State income taxes were withheld from the reimbursed amount.


#### CONCLUSIONS OF LAW


A. That petitioner, Jeffrey C. Kinney, who was at all times a nonresident of New York State, is taxable on the net amount of items of income which enter into his Federal adjusted gross income, which are derived from or connected with New York sources (Tax Law section 632(a)(1). This includes items of income attributable to an occupation carried on in New York (Tax Law section 632(b)(1)(B)). Such items of income attributable to an occupation carried on in New York State reasonably include the reimbursement for moving and living expenses incurred in connection with the transfer of petitioner by his employer from a job location in Illinois to a job location in New York State.

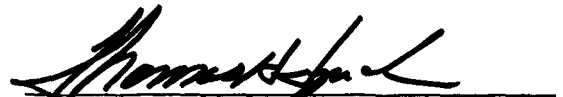
B. That the petition of Jeffrey C. Kirney as it relates to reimbursement of moving and living expenses is denied and the Notice of Deficiency issued November 29, 1971, as modified on June 12, 1973, is sustained.

DATED: Albany, New York  
March 7, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

March 7, 1977

TELEPHONE: (518) 457-1723

Mr. Jeffrey C. Kinney  
562 Westover Road  
Stamford, Connecticut 06902

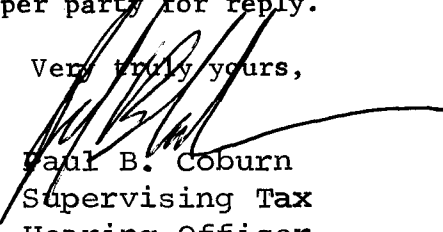
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from the date of this notice.

Inquiries concerning the computation of tax  
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hereto may be addressed to the undersigned. They  
will be referred to the proper party for reply.

Very truly yours,

  
Paul B. Coburn  
Supervising Tax  
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

TA-26 (4-76) 25M FORMAL HEARING

STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

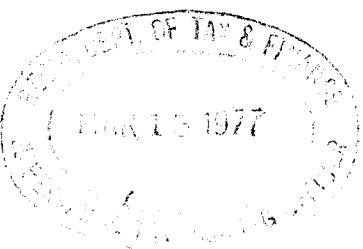
STATE CAMPUS

ALBANY, N. Y. 12227



22F3

Mr. Jeffrey C. Kinney  
562 Westover Road  
Stamford, Connecticut 06902





STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
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JEFFREY C. KINNEY	:	DECISION
for Redetermination of a Deficiency or for	:	
Refund of Personal Income Tax under Article	:	
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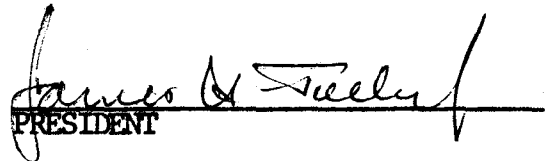
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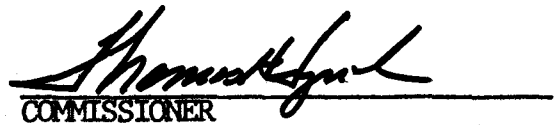
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DATED: Albany, New York  
March 7, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
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