

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ISTVAN SARKADI-SZABO

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) ~~xxx~~ Period(s)
1972, 1973 and 1974.

AFFIDAVIT OF MAILING

State of New York
County of Albany

Marsina Donnini, 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 30th day of June, 1977, she served the within Notice of Decision by (certified) mail upon Istvan Sarkadi-Szabo

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

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

as follows: Istvan Sarkadi-Szabo
256 South Lafayette Park Place
Apartment 113
Los Angeles, California 90057

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

30th day of June, 19 77

Marsina Donnini

Janet Mack



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

June 30, 1977

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

Istvan Sarkadi-Szabo
256 South Lafayette Park Place
Apartment 113
Los Angeles, California 90057

Dear Mr. Sarkadi-Szabo:

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

Please take further notice that pursuant to
Section ~~(X)~~ **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
Frank J. Puccia
Supervisor of
Small Claims Hearings

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition
of
ISTVAN SARKADI-SZABO
for Redetermination of Deficiency or for
Refund of Personal Income Taxes under
Article 22 of the Tax Law for the Years
1972, 1973 and 1974.

DECISION

Petitioner, Istvan Sarkadi-Szabo, residing at 2565 Lafayette Park Place, Apt. 113, Los Angeles, California 90057, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the years 1972, 1973 and 1974. (File No. 4-69231361) On November 3, 1976, petitioner, Istvan Sarkadi-Szabo, advised the State Tax Commission in writing that he desired to waive a small claims hearing and to submit the case to the State Tax Commission upon the entire record contained in the file.

ISSUE

Did petitioner, Istvan Sarkadi-Szabo, properly deduct expenses incurred during the years 1972, 1973 and 1974 for travel between his employment location and his home.

FINDINGS OF FACT and CONCLUSIONS OF LAW

1. Petitioner, Istvan Sarkadi-Szabo, contended that his tax home was New York City and Great Neck, New York, and his residence was New Jersey; therefore, he was away from home while working in New York City or Great Neck and, for this reason, he properly deducted travel expenses in accordance with the Internal Revenue Code on his 1972, 1973 and 1974 New York State tax returns.

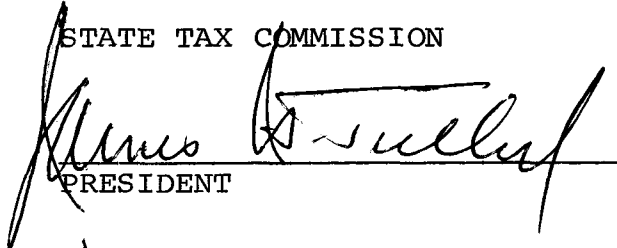
2. Petitioner, Istvan Sarkadi-Szabo, lived in New Jersey during the years 1972, 1973 and 1974. He traveled from his home to his employer's place of business in either New York City or Great Neck, New York and returned home after work.

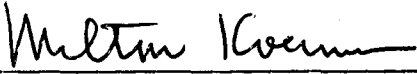
3. That the expenses incurred by petitioner, Istvan Sarkadi-Szabo, for traveling from his New Jersey residence to work either in New York City or Great Neck, New York, constituted commuting expenses and, as such, were not deductible in accordance with the meaning and intent of section 162 of the Internal Revenue Code.

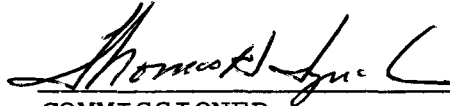
4. That the petition of Istvan Sarkadi-Szabo is denied and the Notice of Refund Disallowance in the amounts of \$53.39 for 1972, \$175.80 for 1973 and \$171.54 for 1974, issued March 1, 1976, is sustained.

DATED: Albany, New York
June 30, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER