

BEFORE THE STATE BOARD OF TAX APPEALS
STATE OF ARIZONA
100 North 15th Avenue - Suite 140
Phoenix, Arizona 85007
602.364.1102

GREGORY L. CZEKAJ,

Appellant,

vs.

ARIZONA DEPARTMENT OF REVENUE,

Appellee.

Docket No. 1954-06-1

NOTICE OF DECISION
FINDINGS OF FACT AND
CONCLUSIONS OF LAW

The State Board of Tax Appeals, having considered all evidence and arguments presented, and having taken the matter under advisement, finds and concludes as follow:

FINDINGS OF FACT

Gregory L. Czekaj ("Appellant") was employed as a teacher for the Sahuarita Unified School District during tax year 1999. Appellant timely filed his 1999 Arizona income tax return reporting adjusted gross income of \$27,034 and claiming itemized deductions in the amount of \$18,493, including \$11,565 for unreimbursed employee business expenses and \$2,064 for medical expenses.

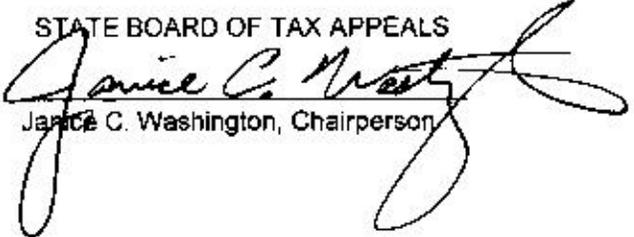
The Arizona Department of Revenue ("Department") audited the return and requested that Appellant submit additional information verifying the itemized deductions claimed. Based on the information provided, the Department disallowed all of the unreimbursed employee business expenses claimed and \$1,881 of the medical expenses claimed and subsequently issued an assessment of \$530.38 for additional tax and interest.

Appellant protested the assessment to the Department's Hearing Officer who denied the protest. Appellant then protested the Hearing Officer's decision to the Director of the Department who affirmed the decision. Appellant now timely appeals to this Board.

1 This decision becomes final upon the expiration of thirty (30) days from receipt by the taxpayer,
2 unless either the State or taxpayer brings an action in superior court as provided in A.R.S. § 42-1254.

3 DATED this 13th day of December, 2007.

4 STATE BOARD OF TAX APPEALS

5 
6 Janice C. Washington, Chairperson

7 JCW:ALW

8 **CERTIFIED**

9 Copies of the foregoing
Mailed or delivered to:

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