

*Income Tax Determination*  
*Marony, Robert J. A-2*

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition	:	
	:	
of	:	
ROBERT J. MARONY	:	Affidavit of Mailing
	:	of Notice of Decision,
	:	by Registered Mail
	:	
For a Redetermination of a Deficiency	:	
or a Refund of PERSONAL INCOME	:	
Taxes under Article(s) 16 of the Tax	:	
Law for the year(s) 1956	:	

---

State of New York  
County of Albany

Patricia Whitman, being duly sworn, deposes and says, that she is an employee of the Department of Taxation and Finance, and that on the 5th day of June, 1969, she served the within Notice of Decision (or of "Determination") by registered mail upon Mr. Peter R. Decker, representative for the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Peter R. Decker, c/o U.S. Trust Company, 45 Wall Street, New York, NY, Attention Mr. John H. Bell, Jr. and by delivering the same at Room 214a, Building 8, Campus, Albany, marked "REGISTERED MAIL" to a messenger of the Mail Room, Building 9, Campus, Albany, to be mailed by registered mail.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this  
5th day of June, 1969.

*Grace E. Butcher*

*Patricia Whitman*

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition	:	
	:	
of	:	
Robert J. Marony	:	Affidavit of Mailing
	:	of Notice of Decision,
	:	by Registered Mail
For a Redetermination of a Deficiency	:	
or a Refund of Personal Income	:	
Taxes under Article(s) 16	:	of the Tax
Law for the year(s) 1956	:	

---

State of New York  
County of Albany

Patricia Whitman, being duly sworn, deposes and says, that she is an employee of the Department of Taxation and Finance, and that on the 21 st day of May, 1969, she served the within Notice of Decision (or of "Determination") by registered mail upon

Mr. Robert J. Marony,

the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Robert J. Marony, New Canaan Avenue, Norwalk, Connecticut

and by delivering the same at Room 214a, Building 8, Campus, Albany, marked "REGISTERED MAIL" to a messenger of the Mail Room, Building 9, Campus, Albany, to be mailed by registered mail.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this

21 st day of May, 1969.

*Lawrence A. McManis*  
hearing officer

*Patricia Whitman*

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition	:	
	:	
of	:	
	:	Affidavit of Mailing
ROBERT J. MARONY	:	of Notice of Decision,
	:	by Registered Mail
	:	
For a Redetermination of a Deficiency	:	
or a Refund of PERSONAL INCOME	:	
Taxes under Article(s) 16 of the Tax	:	
Law for the year(s) 1956	:	

---

State of New York  
County of Albany

Patricia Whitman, being duly sworn, deposes and says, that she is an employee of the Department of Taxation and Finance, and that on the 21 st day of May, 1969, she served the within Notice of Decision (or of "Determination") by registered mail upon Mr. Brendan J. Meagher, CPA, representative for the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Brendan J. Meagher, CPA, 1200 Midtown Twr., Rochester, New York and by delivering the same at Room 214a, Building 8, Campus, Albany, marked "REGISTERED MAIL" to a messenger of the Mail Room, Building 9, Campus, Albany, to be mailed by registered mail.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this

21 st day of May, 1969.

*Lawrence Newman*  
hearing officer

*Patricia Whitman*

*Income Tax Determin.*

*A-Z*

*Marony, Robert J.*

Mr. Edward D. Igoe, Director  
Income Tax Bureau

Re: ROBERT J. MARONY

Kindly note the address furnished in the  
attached correspondence for the above-named  
taxpayer.

6/4/69

(E.R.)

June 4, 1969

Mr. Brendan J. Meagher  
211 West Fort Street, Room 1900  
Detroit, Michigan 48226

Dear Mr. Meagher:

Thank you for notifying us of the name and address of the Conservator of Robert J. Marony.

With respect to your analysis of the determination of the Tax Commission, it is correct. Pensions and other retirement benefits are attributed to the state in which the former services were performed. This is explained in some detail in Personal Income Tax Regulations, Sections 131.4 and 131.18.

Very truly yours,

JOSEPH H. MURPHY  
Commissioner

ER:GEP

cc Mr. Iggoe  
Mr. Wright

DEPARTMENT OF TAXATION AND FINANCE  
INCOME TAX BUREAU

Mr. Edward Rook - Secretary to the State Tax  
TO..... Commission

IT 443 (3-69) 6/3/69      From Edward D. Igoe

5.27.69

Name of Correspondent

Mr. Brendan J. Meagher

Address Room 1900

211 West Fort Street

Detroit, Michigan 48226

RE: advising us new address of Mr. Robert J. Marony--Mr. Peter R. Decker, Conservator of Robert J. Maroney, C/D

U.S. Trust Company, 45 Wall St. New York, N.Y. Attn: John H. Bell, Jr.

Please prepare on original and 3 copies of all written material forwarded to this office except as otherwise noted. Also, kindly return original copy of this memo with any material forwarded in regard to the matter in upper right box.

OTHER INFORMATION:

Joseph H. Murphy

From JOSEPH H. MURPHY Commissioner

Forward original and duplicate of this form with attachments

TO: Mr. Edward Igoe

BUREAU  
OR OFFICE

FOR: Income Tax Bureau

1. ☐ Your Information
2. ☐ Written Comments
3. ☒ Reply for J.H.M. signature
4. ☐ Your Attention And Reply Direct To Correspondent
5. ☐ Discussion With J.H.M.

Material From The Governor's Office:

6. ☐ Reply for J.H.M. signature and forward original and 4 copies to Commissioner's Office
7. ☐ Suggested reply for use by the Governor's Office and forward original and 3 copies to Commissioner's Office

Room 1900  
211 West Fort Street  
Detroit, Michigan 48226

May 27, 1969

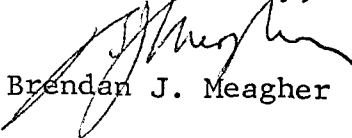
Honorable Joseph H. Murphy, President  
State of New York  
State Tax Commission  
State Campus  
Albany, New York 12226

Dear Mr. Murphy:

I am in receipt of your registered letter addressed to my previous office at 1200 Midtown Tower, Rochester, New York, enclosing the determination of the State Tax Commission in the case of Robert J. Marony. In my some fifty years of residency in the State of New York, before moving to Michigan, I developed a great admiration for you personally and for the Department in the way it was operated, but I can tell you sincerely that its decision in this case is the most ridiculous and arbitrary one that I have ever encountered. If your decision is correct and Mr. Joseph H. Murphy decides to retire to Florida, I hope he is ready to pay taxes to the State of New York on his pension because that is in effect what your decision says.

Indignation aside, the purpose in writing to you is to advise you that Mr. Robert J. Marony's affairs have been assumed by a conservator under the laws of the State of Connecticut and any further correspondence on this subject should be directed to Mr. Peter R. Decker, Conservator of Robert J. Marony, care of U. S. Trust Company, 45 Wall Street, New York, attention of Mr. John H. Bell, Jr.

Yours very truly,

  
Brendan J. Meagher

RECEIVED  
NEW YORK STATE  
INCOME TAX BUREAU

JUN-3 1969

REVIEW UNIT  
ALBANY OFFICE



STATE OF NEW YORK

STATE TAX COMMISSION

---

In The Matter Of The Application :  
OF :  
ROBERT J. MARONY :  
For Revision or Refund of Personal Income :  
Tax under Article 16 of the Tax Law for :  
the Year 1956 :  
:

---

Robert J. Marony, the taxpayer herein, having filed an application for revision or refund of personal income tax under Article 16 of the Tax Law for the year 1956 and a hearing having been held at the office of the State Tax Commission, 115 Main Street East, Rochester, New York, on August 8, 1967, before Vincent P. Molineaux, Hearing Officer of the Department of Taxation and Finance and the record having been duly examined and considered

The State Tax Commission hereby finds:

(1) That Robert J. Marony was at all times under consideration, and for many years previously, a resident of Connecticut, that he was financial vice president and director of Chicago, Milwaukee, St. Paul and Pacific Railroad Company and was in charge of the New York office until it closed August 1, 1954.

(2) That after August 1, 1954, and for all of 1956, the railroad paid Mr. Marony, in addition to his regular retirement income, the sum of \$18,000.00 a year as a consultant.

(3) That the taxpayer, Robert J. Marony was never called upon for any consulting duties.

(4) That taxpayer filed a nonresident return for the year 1956 on which he claimed allocation of the \$18,000.00 paid as a consultant on the basis of 76 working days in New York and 259 days worked outside of New York.

(5) That Assessment B642549 was issued July 30, 1959 on the ground that since allocation is based upon working days only and as no services were performed for the employer outside of the State, all compensation must be considered as attributable to New York State.

(6) That the payment of \$18,000.00 relates to and was in effect compensation for past services rendered by the taxpayer to the employer and constitute compensation attributable to New York sources in accordance with Section 632(b)(1)(B) of the Tax Law.

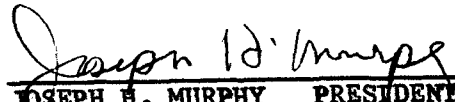
(7) That such payments are not subject to allocation under Section 632(c) of the Tax Law, regulation Section 131.16.

Based upon the foregoing findings, the State Tax Commission hereby  
DETERMINES:

(A) That Assessment B642549 for the year 1956 was correct as issued.

(B) That the application for revision or refund is hereby denied.

DATED: Albany, New York this 12th day of May 1969.

  
JOSEPH H. MURPHY PRESIDENT

  
A. BRUCE MANLEY COMMISSIONER

  
MILTON A. KOERNER COMMISSIONER