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TAX
ART. 16
NEW YORK
Non Resident
Source of Income outside
State - Compensation after
retirement as
consultant

IN YORK
COMMISSION

Director Of The Application

02

115 MAIN ST. EAST

Department of Personal Income
Article 16 of the Tax Law for

Whereas, the taxpayer herein, having filed an application for
refund of personal income tax under Article 16 of the Tax Law
No. 100 and a hearing having been held at the office of the State
Tax Commissioner, 115 Main Street East, Rochester, New York, on August 8, 1967,
before J. Molineaux, Hearing Officer of the Department of Taxation and
Finance, record having been duly examined and considered

the Commission hereby finds:

(1) That Robert J. Marony was at all times under consideration, and for
the purpose of this hearing, a resident of Connecticut, that he was financial vice
president and director of Chicago, Milwaukee, St. Paul and Pacific Railroad
Company, and was on the New York office until it closed August 2, 1954.
From August 2, 1954, and for all of 1955, the railroad paid
to Marony, in addition to his regular retirement income, the sum of \$18,000.00
as consultant.

(2) That the taxpayer, Robert J. Marony was never called upon for any
services.

(3) That taxpayer filed a nonresident return for the year 1955 on which
he claimed allocation of the \$18,000.00 paid as a consultant on the basis of 70
days in New York and 30 days worked outside of New York.

(4) That Assessor No. 13425-5 was issued on July 10, 1959 on the ground that
the allocation to New York was only and as no services were performed
for the employer outside the state, all compensation must be considered as
attributable to New York.

(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.

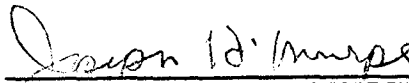
(7) That such payments are not subject to allocation under Section 632(c) of the Tax Law, regulation Section 131.16.

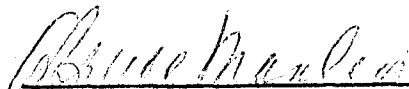
Based upon the foregoing findings, the State Tax Commission hereby
DETERMINES:

(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