

STATE OF NEW YORK
STATE TAX COMMISSION

Churchill
P. I.
1970

In the Matter of the Petition

of

Arthur B. & Ruth P. Churchill :

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or
a Refund of Personal Income :
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1962 :

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State of New York
County of Albany

Diane Farrington , 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 20th day of November , 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Arthur B. & Ruth P. Churchill (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Arthur B. & Ruth P. Churchill
Village Road
Green Village, New Jersey

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

20th day of November , 1970.

James Wright

Diane Farrington

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

Arthur B. & Ruth P. Churchill :

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OF NOTICE OF DECISION
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For a Redetermination of a Deficiency or
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Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1962 :

State of New York
County of Albany

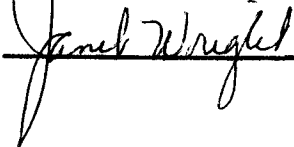
Diane Farrington , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 20th day of November , 1970 , she served the within Notice of Decision (or Determination) by (certified) mail upon Arthur B. & Ruth P. Churchill (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: John L. Cady, Esq.
330 West 42nd Street
New York, New York

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

20th day of November , 1970.





STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
ARTHUR B. AND RUTH P. CHURCHILL	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Year 1962	:	

Taxpayers petitioned for a redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1962. A formal hearing was held before Francis X. Boylan, Hearing Officer, in the offices of the State Tax Commission in the city of New York on May 13, 1970. Pursuant to permission granted this formal hearing, the attorney for the petitioners submitted a brief, in lieu of testimony, to be considered in conjunction with the record in reaching a decision of the issue. The petitioners appeared through John L. Cady, Esq. and the Income Tax Bureau was represented by Edward H. Best, Esq., (Albert J. Rossi, Esq. of counsel).

FINDINGS OF FACT

1. The issue in this case is whether the taxpayer should be allowed a combination of working days and commission as the basis of allocation on salary and commission earned.

2. Taxpayer was an advertising executive, employed by a firm in New York and responsible for the campaigns of two clients; Scholl Mfg. Co. (an out-of-state company with no office in New York) and River Brand Rice Mills (a company maintaining a sales office in New York).

3. Taxpayer received \$20,000.00 salary plus commissions as a result of business done with the above two clients. On his 1962 return the taxpayer allocated his salary and commissions based on