

STATE OF NEW YORK
STATE TAX COMMISSION

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In the Matter of the Petition
:
of
John J. Devaney, Jr. and
Margaret G. Devaney
:
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) 1960, 1961
and 1962

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

State of New York
County of Albany

Janet Wright, 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 January, 1970, she served the within Notice of ~~XXXXXX~~ (or Determination) by (certified) mail upon John J. Devaney, Jr. and Margaret G. Devaney ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: 67 Normandy Court
Middletown, New Jersey
07748

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)~~ petitioner.

Sworn to before me this
2nd day of February, 1970.

Janet Wright

STATE OF NEW YORK
STATE TAX COMMISSION

IN THE MATTER OF THE PETITION	:	
	:	
OF	:	
	:	
JOHN J. DEVANEY, JR. &	:	
MARGARET G. DEVANEY	:	DETERMINATION
	:	
FOR A REDETERMINATION OF A DEFICIENCY:	:	
OR FOR REFUND OF PERSONAL INCOME	:	
TAXES UNDER ARTICLE 22 OF THE TAX LAW :	:	
FOR THE YEARS 1960, 1961 and 1962	:	
	:	

A formal hearing was held before Vincent P. Molineaux, Hearing Officer, on September 27, 1966, at the office of the State Tax Commission in New York City, New York. Petitioner John J. Devaney, Jr., was present at said hearing. John J. Devaney, Jr., contended that salary he received for days when he was absent from his employment in New York City because of illness or vacation should be considered salary earned in New Jersey for the purpose of determining his taxable income under the allocation formula pursuant to Section 631 et seq. of the New York State Income Tax Law.

FINDINGS OF FACT

1. During the years 1960, 1961 and 1962 petitioners were residents of the State of New Jersey and petitioner John J. Devaney, Jr., was employed by the United States Government as Associate Administrator in the New York City Office of the Securities and Exchange Commission.
2. All salary received by petitioner John J. Devaney, Jr., while absent from said employment because of illness or vacation was income derived from his employment in New York and is subject to State income tax.

DETERMINATION

Petitioners' application for a redetermination of the deficiency of their personal income taxes for the years 1960, 1961 and 1962 is denied.

STATE TAX COMMISSION

Norman Gallenau

PRESIDENT

Bruce Marley

COMMISSIONER

Milton Koenig

COMMISSIONER

DATED: At Albany, New York
this 21st day of
January 1970.