

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

William D. Matan

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) 1965

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

*Matan*  
*P.I - 1970*

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 10th day of March, 1970, she served the within  
Notice of Decision (or Determination) by (certified) mail upon William D.

Matan c/o R.F. Provanznik (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: William D. Matan  
c/o Richard F. Provaznik, Esq.  
1250 Big Bend Boulevard  
St. Louis, Missouri

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

10th day of March, 1970.

*Maria Buckley*

*Janet Wright*

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
WILLIAM D. MATAN	:	DECISION
For Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
Under Article 22 of the Tax Law for	:	
the Year 1965.	:	

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The petitioner, WILLIAM D. MATAN, residing in the State of Missouri, desired to avoid the expense and inconvenience that an appearance within New York State may entail. For this reason, the petitioner's representative, RICHARD F. PROVAZNIK, Esq., requested the State Tax Commission to make an independent review of the petitioner's tax materials and records in lieu of a formal hearing.

FINDINGS OF FACT

1. During the year 1965, the petitioner, WILLIAM D. MATAN, was a resident of the State of Missouri.
2. The petitioner did not file a New York State Income Tax Non-resident return for the year 1965.
3. On August 26, 1968, the Income Tax Bureau issued a notice of deficiency against the petitioner for the year 1965, under file numbered 89871824 in the amount of \$1190.00, plus statutory interest. The notice specified that an overpayment for the year 1966, in the amount of \$614.03, plus interest of \$50.23 (totaling \$664.26), was due to the petitioner and would be applied against

the deficiency for the year 1965. As a result, a balance of \$694.48 would still be due from the petitioner.

4. A petition for redetermination of the deficiency was timely filed.

5. On November 28, 1965, the petitioner signed a contract with the New York Giants Football Club to play on its team during the 1966 football season. A form entitled "National Football League, Standard Players Contract" was used for this purpose.

The player was to receive a bonus of \$20,000, upon signing the contract. In specified circumstances, the Football Club could terminate this contract prior to the end of the 1966 football season upon written notice to the petitioner. The contract contained a formula for prorating compensation in this event. In addition, the contract provided that the agreement would be made under, and shall be governed by, the laws of the State of New York.

6. The payment of a bonus of \$20,000 by the Football Club was to induce the petitioner to play on the Club team. The contract was the instrument by which the petitioner's services were secured.

7. The petitioner agreed to make himself and his services exclusively available to the Football Club. Although the petitioner might be directed by the Club to perform his services partly without the State, the office and playing field of the Club were located within New York City.

#### DECISION

A. The sum of \$20,000, received by the petitioner from the New York Giants Football Club during the year 1965, was income derived from, or connected with, New York sources within the meaning of Article 22 of the Tax Law, and was subject to the New York State Income Tax.


B. The notice of deficiency issued by the Income Tax Bureau on August 26, 1968, is correct and sustained.

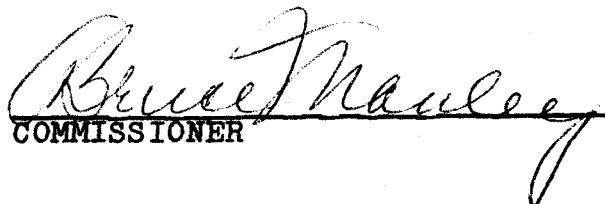
C. The petition for redetermination is denied.


Dated: Albany, New York

STATE TAX COMMISSION

March 9, 1970

  
\_\_\_\_\_  
PRESIDENT

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER