

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

F. BRYON PARKS

LUCILE M. PARKS

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) 1961

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

State of New York
County of Albany

Lynn Puerto

, 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 F. Bryon Parks

and Lucile M. Park (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: F. Bryon Parks and Lucile M. Parks

c/o Bernard Slavitt

199 Main Street

White Plains, 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

10th day of March, 1970

James Wright

Lynn Puerto

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

F. Bryon Parks and Lucile M. Parks

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) 1961

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

State of New York
County of Albany

Lynn Puerto, 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 Bernard Slavitt & Company (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Bernard Slavitt & Company
199 Main Street
White Plains, 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

10th day of March, 1970.

James Wright

Lynn Puerto

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
F. BYRON PARKS AND LUCILLE PARKS	:	DECISION
For a Redetermination of a Deficiency	:	ON
or for a Refund of Personal Income	:	
Taxes under Article 22 of the Tax Law	:	DEFAULT
for the year 1961	:	

The petitioner having filed a petition for a redetermination of a deficiency or for a refund of personal income taxes under Article 22 of the Tax Law for the year 1961 and a hearing having been duly scheduled at the offices of the Department of Taxation and Finance at 80 Centre Street, New York, N. Y., before Francis X. Boylan, Esq., Hearing Officer, and the Department having appeared by E. H. Best, Counsel (Albert Rossi, Esq., of counsel) and there having been no appearance on behalf of the petitioner, and the record having been duly examined and considered, the State Tax Commission finds that:

(1) The failure of any appearance on behalf of the petitioner at the scheduled hearing constituted a default.

(2) By a notice of deficiency, dated September 28, 1961, and an attached statement of audit changes, the State Tax Commission notified petitioner that it determined that there was a deficiency of personal income taxes for the year 1961 in the amount of \$213.98 together with interest in the amount of none, to a total of \$213.98 for the said year as of the date of the said notice.

(3) It is found on review that the said determination of a deficiency was not unlawful or incorrect.

The salary of Lucille Parks received from a New York corporation for services of an advisory nature, although performed in part at her home in Florida, were not allocable in part to Florida because no adequate business reason related to the employment required that they be performed there or elsewhere outside of

New York, so as to make it a matter of necessity rather than of convenience that the work be done outside of New York. The employment, therefore, did not have a situs in Florida, and the determination appealed from, which so ruled, is judged to be lawful and correct.

Accordingly, the State Tax Commission hereby

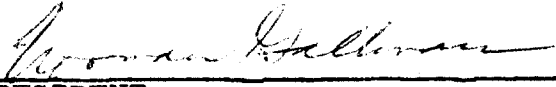
DECIDES:

(a) That the said deficiency set forth in paragraph 2 is affirmed and constitutes an assessment of taxes as of the date of the said notice thereof. The said assessment is subject to further interest as provided by Tax Law (§§ 684 and 685).

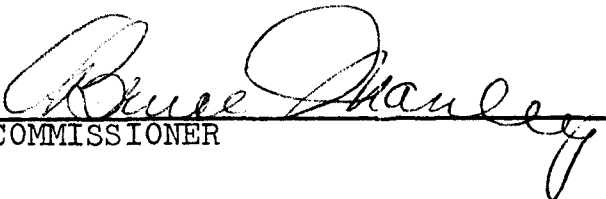
Dated: Albany, New York

STATE TAX COMMISSION

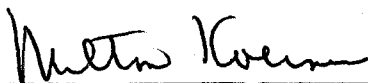
March 9 1970



PRESIDENT



COMMISSIONER



COMMISSIONER