

Quigley
P.I. - 1970

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
MARTIN J. QUIGLEY (DECEASED):

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 16 & 22 of the
Tax Law for the (Year(s) 1959

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

DETERMINATION
&
DECISION

Locust Ave
CH 99-328

State of New York
County of Albany

Joyce S. Van Patten, 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 28th day of August, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Martin J. Quigley (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Martin J. Quigley Estate
Martin S. Quigley, Executor and Gertrude S. Quigley
1 Locust Avenue
Larchmont, 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
28th day of August, 1970

James Wright

Joyce S. Van Patten

STATE OF NEW YORK
STATE TAX COMMISSION

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477 Madison Avenue
New York, New York 10022
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28th day of August, 1970

Ernest Wright

Joyce S. Van Patten

3. An equivalent of an application for revision or refund was timely filed.

4. Martin J. Quigley (deceased) was the president of Quigley Publishing Company. The principal office of the company was located in New York City. The company publishes a group of publications for the theatrical, motion picture and television industries. Decedent's activities as president of the company carried him to California and outside the United States.

Decedent was domiciled in Island Hearth, Riverside, Connecticut. In addition, he had a permanent place of abode in New York City, and a summer cottage in North Carolina. The question of residence was not in issue.

5. Applicant has failed to sustain his burden of proof that the work done at home is other than for his own greater convenience.

DETERMINATION

A. The days worked at home are not recognized as days worked outside New York State for allocation of income purposes.

B. The assessment (as revised) is sustained and the application is denied.

DATED: Albany, New York
August 28, 1970

STATE TAX COMMISSION

Norman Galloran

COMMISSIONER

Bruce Mauler

COMMISSIONER

Milton Koerner

COMMISSIONER

STATE OF NEW YORK
STATE TAX COMMISSION

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Sworn to before me this

28th day of August , 1970

Martin J. Quigley

Joyce S. Van Patten

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MARTIN J. QUIGLEY (DECEASED):

For a Redetermination of a Deficiency or
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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

28th day of August, 1970

Charles J. Wright

Joyce S. Van Patten

STATE TAX COMMISSION

STATE OF NEW YORK

In the Matter of the Petition :
on Behalf of :
Martin J. Quigley, (deceased) and : DECISION
Gertrude S. Quigley :
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, 1962 and 1963 :

Martin S. Quigley, Executor for the Estate of Martin J. Quigley, filed a petition pursuant to Section 689 of the Tax Law for a redetermination of a deficiency of personal income taxes under Article 22 of the Tax Law. A formal hearing was held at the offices of the State Tax Commission in the City of New York on November 23, 1966.

FINDINGS OF FACT

1. Decedent and his spouse filed joint, non-resident returns for the years 1960 through and including 1963.
2. On October 11, 1965, the Department of Taxation and Finance issued a notice of deficiency under file numbered 3-5471637 for the years 1960, 1961, 1962 and 1963 in the amount of \$13,783.88 plus statutory interest.

The deficiency was based on the finding that decedent was a resident of New York State for income tax purposes.

3. Martin J. Quigley (deceased) was the president of Quigley Publishing Company. The principal office of the company was located in New York City. The company publishes a group of publications for the theatrical, motion picture and television industries. Decedent's activities as president carried him to California and outside the

United States.

Decedent was a domiciliary of Connecticut. In addition, he maintained a cooperative apartment in New York City and a summer home in North Carolina.

4. Decedent refused to cash a 1962 New York State income tax refund check of \$475.60 and has returned it to the department. The check is numbered 1-4539621 and dated August 16, 1963.

5. The executor submitted schedules and diaries showing the location of the decedent on particular days, but could not account for the decedent's activities on substantial numbers of the days in question. Petitioner has failed to prove that he spent less than 183 days or parts thereof within New York State.

6. Decedent was a resident of New York State for tax purposes during the years 1960, 1961, 1962 and 1963.

DECISION

A. The notice of deficiency is sustained, and the petition is denied.

B. The check for \$475.60 should be cancelled.

DATED: Albany, New York
August 28, 1976

STATE TAX COMMISSION

Norman Gelbman

COMMISSIONER

Bruce Mauler

COMMISSIONER

Milton Korman

COMMISSIONER