

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition  
of  
JOHN B. & CONSTANCE M. WALKER  
For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article~~(x)~~ 22 of the  
Tax Law for the (Year~~(s)~~) 1961

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

*Walker  
John B.*

State of New York  
County of Albany

Margaret Wood, 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 April, 1970, she served the within  
Notice of Decision (~~or Redetermination~~) by (certified) mail upon Leon  
Bartels (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Leon Bartels  
c/o John B. & Constance M. Walker  
1033 Marble Way  
Boca Raton, Florida  
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

30th day of April, 1970

*Finck Wright*

*Margaret Wood*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN B. & CONSTANCE M. WALKER

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(~~x~~) 22 of the  
Tax Law for the (Year(~~x~~) 1961

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

State of New York  
County of Albany

Margaret Wood

, 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 April , 1970, she served the within

Notice of Decision (~~or Determination~~) by (certified) mail upon John B. &

Constance M. Walker (~~representative of~~) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

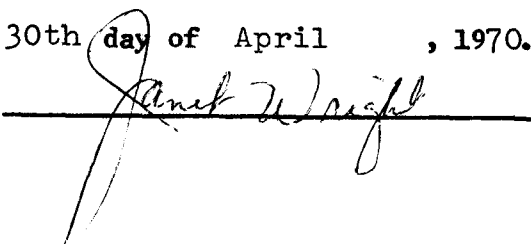
wrapper addressed as follows: John B. & Constance M. Walker  
1033 Marble Way  
Boca Raton, Florida

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

30th day of April , 1970.





## STATE TAX COMMISSION

In the Matter of the Application :  
of :  
JOHN B. WALKER AND CONSTANCE M. WALKER :  
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 :

DECISION  
ON  
DEFAULT

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, New York, on February 19, 1970, before Francis X. Boylan, Esq., Hearing Officer, and the Department having appeared by E. H. Best, Counsel, (Solomon Sies, 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 March 15, 1965, 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 \$1009.77 together with interest in the amount of \$176.71, to a total of \$1186.48 for the said year as of the date of the said notice.

3. In their returns petitioners allocated only a portion of their respective salaries - 36 New York days of 242 days worked - to New York. Petitioner was an executive for two affiliated corporations at New York, New York, each paying his salary and his

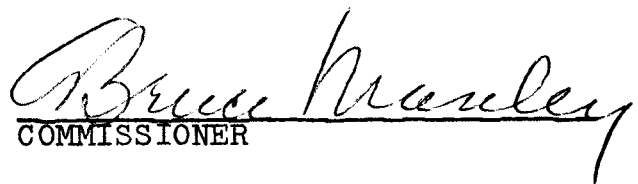
In order to establish a right to allocate only a portion of the salary from New York employers to this State, the petitioners had to establish that the employment of the petitioner, John, (and correspondingly that of his secretary, his wife) had a situs outside of New York; that is to say, that his presence outside the State was necessary by reason of some exigency or need of the business and not for reasons personal to him or for his convenience or for other business purposes. This was not shown.

B. that said deficiency set forth in paragraph 2 hereof 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 at 6% per annum as provided by Tax Law (§§684 and 685).

DATED: Albany, New York  
April 29, 1970

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER