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File
Personal Income
22 DEC. 68 9

STATE OF NEW YORK
STATE TAX COMMISSION

CITATIONS	
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).

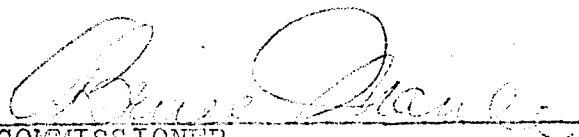
Dated: Albany, New York

STATE TAX COMMISSION

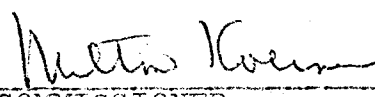
March 9 1970



PRESIDENT



COMMISSIONER



COMMISSIONER