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QUALITY  
THE FOLLOWING  
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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

HENRY STRAUSS & JOAN STRAUSS

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) 1967

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

State of New York  
County of Albany

Martha Funaro , 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 5th day of December , 1972 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Henry & Joan  
Strauss (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Henry & Joan Strauss  
11 Baywater Drive  
Darien, Connecticut

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

5th day of December , 1972.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

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she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 5th day of December , 1972 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Alexander J.

Greely, Esq. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Alexander J. Greely, Esq.  
122 East 42nd Street  
New York, New York 10017

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
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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  
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Sworn to before me this

5th day of December , 1972

Lynn Wilson

Martha Funaro



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A  
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK

SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

**Dated:** Albany, New York

**December 5, 1972**

**Henry & Joan Strauss**  
**11 Baywater Drive**  
**Darien, Connecticut**

**Dear Mr. & Mrs. Strauss:**

Please take notice of the **DECISION** of  
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 690**  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within **4 Months** after  
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed  
in accordance with this decision or concerning any other matter relat-  
ing hereto may be addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

  
**Paul B. Coburn**  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
HENRY STRAUSS and JOAN STRAUSS	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the	:	
Year 1967.	:	

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Petitioners, Henry Strauss and Joan Strauss, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1967. (File No. 73178468). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York on September 27, 1972, at 2:45 P.M. Petitioners appeared by Alexander J. Greely, Esq. The Income Tax Bureau appeared by Saul Heckelman, Esq. (Albert J. Rossi, Esq., of Counsel).

ISSUE

What portion of petitioner, Henry Strauss's salary income during the year 1967 was allocable to New York State?

FINDINGS OF FACT

1. Petitioners, Henry Strauss and Joan Strauss, filed a New York State income tax nonresident return for the year 1967. On schedule A-1 "Allocation of wage and salary income to New York State" they alleged that petitioner, Henry Strauss, worked 94 days outside of New York State and 138 days in New York State during said year and allocated his salary income of \$71,780.00 accordingly.

2. On May 26, 1969, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Henry Strauss and Joan Strauss, imposing additional personal income tax for the year 1967 in the sum of \$310.90 upon the grounds that ten of the days alleged to have been worked outside of New York State by petitioner, Henry Strauss, were spent at his home in Connecticut and that, therefore, said days should be properly allocated to days worked in New York State. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$324.99.

3. Petitioners, Henry Strauss and Joan Strauss, were residents of the State of Connecticut during the year 1967.

4. Petitioners, Henry Strauss and Joan Strauss's representative stipulated at the formal hearing that the ten days in issue constituted ten days alleged to have been spent by petitioner, Henry Strauss, working in Connecticut during the year 1967.

5. Petitioners, Henry Strauss and Joan Strauss, failed to submit any documentary or other substantial evidence to prove that petitioner, Henry Strauss, spent ten days working in Connecticut for his employers during the year 1967. They did not submit a diary or other time records in which were recorded the days alleged to have been spent working in Connecticut during said year.

#### CONCLUSIONS OF LAW

A. That petitioners, Henry Strauss and Joan Strauss, failed to substantiate their contention that petitioner, Henry Strauss, worked 94 days and not 84 days out of 232 working days outside of New York State during the year 1967, since they failed to submit


documentary or other sufficient evidence to support their claim that he spent ten days working in Connecticut during said year.

B. That the petition of Henry Strauss and Joan Strauss is denied and the Notice of Deficiency issued May 26, 1969, is sustained.

DATED: Albany, New York  
December 5, 1972

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER

January 2, 1973

Henry & Joan Strauss  
11 Baywater Drive  
Darien, Connecticut

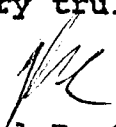
Re: Petition of Henry & Joan Strauss

Dear Mr. & Mrs. Strauss

This is to acknowledge receipt of your letter of December 19, 1972, together with a check in the sum of \$399.51 payable to New York State.

Your letter and check has been forwarded to the Litigation Unit of our Bureau of Law for their action.

Very truly yours,



Paul B. Coburn  
Hearing Officer

cc: James Scott  
Law Bureau

ENC.



HENRY STRAUSS

585

PAY TO THE  
ORDER OF

NYS State Tax Bureau

19 19 72 1-8 210 4

\$ 399.51

THE SUM OF 399 DOLS 51 CTS DOLLARS



FIRST NATIONAL CITY BANK  
BROADWAY AT 58TH ST.  
NEW YORK, N. Y. 10019

MEMO (1967) 310.90 + 158.61

01021000008: 01125171

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO.

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Darien, Connecticut

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to the proper party for reply.

Very truly yours,

Paul B. Coburn  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

9/19/72

To N.Y. State

Tax & Van Due

Interest to 12/31/72

Check enclosed

#585

310.90

88.61

399.51