

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
MELVIN FEFFER & EDITH FEFFER  
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) 1963, 1964 & 1965

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 27th day of November , 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon Melvin & Edith Feffer

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Melvin Feffer  
197 Serpentine Road  
Tenafly, New Jersey

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

27th day of November , 1973.

*James S. Van Katten*  
*Martha Funaro*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

MELVIN FEFFER and EDITH FEFFER

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)) 1963, 1964,  
and 1965.

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

State of New York  
County of Albany

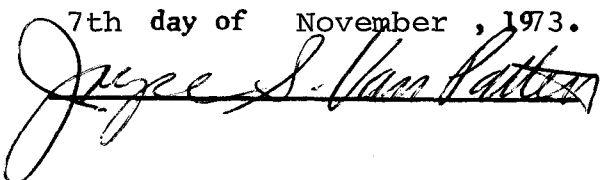
Martha Funaro, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 7th day of November, 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon Melvin Feffer and Edith Feffer (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Melvin Feffer  
197 Serpentine Road  
Tenafly, New Jersey

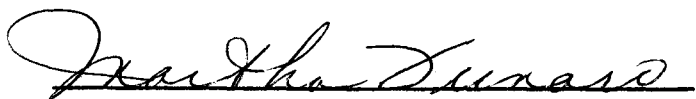
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

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

7th day of November, 1973.







STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION  
Mario A. Procaccino  
~~XXXXXXXXXXXXXXX~~ ACTING PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
November 7, 1973

Mr. & Mrs. Melvin Feffer  
197 Serpentine Road  
Tenafly, New Jersey

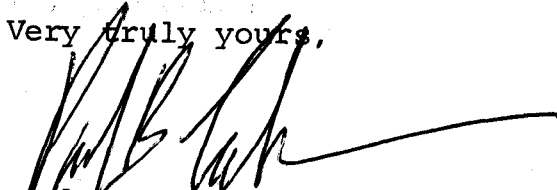
Dear Mr. & Mrs. Feffer:

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

Please take further notice that pursuant to  
Section ~~(a)~~ **690** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **4 months**  
from 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 relative  
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

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
MELVIN FEFFER and EDITH FEFFER : DECISION  
for Redetermination of Deficiency or :  
for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Years 1963, 1964 and 1965. :  
:

---

Petitioners, Melvin Feffer and Edith Feffer, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1963, 1964 and 1965. (File Nos. 13086711 and 33028434). 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 February 27, 1973, at 2:45 P.M. Petitioners appeared pro se. The Income Tax Bureau appeared by Saul Heckelman, Esq., (Solomon Sies, Esq., of Counsel).

ISSUE

Were days worked at home in New Jersey during the years 1963, 1964 and 1965 by petitioner, Melvin Feffer, allocable as days worked within or days worked without New York State?

FINDINGS OF FACT

1. Petitioners, Melvin Feffer and Edith Feffer, filed New York State income tax nonresident returns for the years 1963, 1964 and 1965. They allocated the income received by petitioner, Melvin Feffer, based upon the number of days he alleged to have worked within and without New York State during said years.

2. On December 20, 1968, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Melvin Feffer and Edith Feffer, disallowing their allocation of petitioner, Melvin Feffer's salary income for the years 1963 and 1964, and accordingly issued a Notice of Deficiency in the sum of \$529.69.

3. On January 24, 1969, the Income Tax Bureau sent a letter to petitioners, Melvin Feffer and Edith Feffer, wherein it modified the Statement of Audit Changes dated December 20, 1968, so as to only disallow 52 days in 1963 and 50 days in 1964 worked at home by petitioner, Melvin Feffer. It accordingly reduced the Notice of Deficiency dated December 20, 1968, to \$296.83.

4. On March 31, 1969, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Melvin Feffer and Edith Feffer, disallowing an allocation of 61 days worked at home during the year 1965 by petitioner, Melvin Feffer, as days worked without New York State and accordingly issued a Notice of Deficiency in the sum of \$113.78.

5. Petitioner, Melvin Feffer, worked at his home in New Jersey 52 days during the year 1963, 50 days during the year 1964 and 61 days during the year 1965. The days worked at home were not Saturdays or Sundays. His sole contention at the formal hearing was that he was entitled to allocate these days as days worked outside of New York State.

6. Petitioners, Melvin Feffer and Edith Feffer, were residents of the State of New Jersey during the years 1963, 1964 and 1965. They resided in a home located at 197 Serpentine Road, Tenafly, New Jersey.

7. Petitioner, Melvin Feffer, was employed as a professor of psychology and as director of clinical training in the Department of Psychology, Ferkauf Graduate Center, Yeshiva University during the years 1963, 1964 and 1965. His duties consisted of teaching and supervising students, administrative functions, evaluating

internships for students, evaluating research facilities and research. He was provided with a small office at the New York City campus of Yeshiva University. He had the use of the library facilities of the university.

8. Petitioner, Melvin Feffer, used a room in his home in New Jersey as an office during the years 1963, 1964 and 1965. He maintained his books and files there. He prepared for class and carried on research at his home. It was more convenient for him to perform this work at home since the materials and books were stored there and since he was not interrupted by telephone calls, students and other distractions.

CONCLUSIONS OF LAW

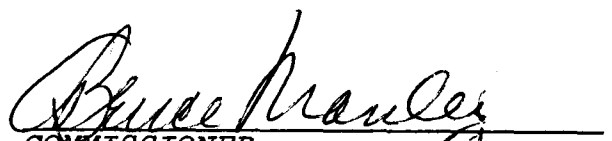
A. That the days worked at home in New Jersey during the years 1963, 1964 and 1965 by petitioner, Melvin Feffer, were worked there by reason of his necessity and convenience and not for the necessity of his employer and, therefore, said days must be held to be days worked within New York State in accordance with the meaning and intent of section 632(c) of the Tax Law and NYCRR 131.16.


B. That the petition of Melvin Feffer and Edith Feffer is denied and the Notice of Deficiency issued December 20, 1968, as modified by the letter of the Income Tax Bureau dated January 24, 1969, and the Notice of Deficiency issued March 31, 1969, are sustained.

DATED: Albany, New York  
November 7, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

Mario A. Procaccino

~~ROBERT K. COLEMAN~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
November 7, 1973

Mr. & Mrs. Melvin Feffer  
197 Serpentine Road  
Tenafly, New Jersey

Dear Mr. & Mrs. Feffer:

Please take notice of the Decision  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section ~~(s)~~ 690 of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within 4 months  
from 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 relative  
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

Enc.

cc: Petitioner's Representative  
Law Bureau

*Re-mailed regular mail 11/27/73*

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
MELVIN FEFFER and EDITH FEFFER : DECISION  
for Redetermination of Deficiency or :  
for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Years 1963, 1964 and 1965. :

---

Petitioners, Melvin Feffer and Edith Feffer, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1963, 1964 and 1965. (File Nos. 13086711 and 33028434). 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 February 27, 1973, at 2:45 P.M. Petitioners appeared pro se. The Income Tax Bureau appeared by Saul Heckelman, Esq., (Solomon Sies, Esq., of Counsel).

ISSUE

Were days worked at home in New Jersey during the years 1963, 1964 and 1965 by petitioner, Melvin Feffer, allocable as days worked within or days worked without New York State?

FINDINGS OF FACT

1. Petitioners, Melvin Feffer and Edith Feffer, filed New York State income tax nonresident returns for the years 1963, 1964 and 1965. They allocated the income received by petitioner, Melvin Feffer, based upon the number of days he alleged to have worked within and without New York State during said years.



2. On December 20, 1968, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Melvin Feffer and Edith Feffer, disallowing their allocation of petitioner, Melvin Feffer's salary income for the years 1963 and 1964, and accordingly issued a Notice of Deficiency in the sum of \$529.69.

3. On January 24, 1969, the Income Tax Bureau sent a letter to petitioners, Melvin Feffer and Edith Feffer, wherein it modified the Statement of Audit Changes dated December 20, 1968, so as to only disallow 52 days in 1963 and 50 days in 1964 worked at home by petitioner, Melvin Feffer. It accordingly reduced the Notice of Deficiency dated December 20, 1968, to \$296.83.

4. On March 31, 1969, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Melvin Feffer and Edith Feffer, disallowing an allocation of 61 days worked at home during the year 1965 by petitioner, Melvin Feffer, as days worked without New York State and accordingly issued a Notice of Deficiency in the sum of \$113.78.

5. Petitioner, Melvin Feffer, worked at his home in New Jersey 52 days during the year 1963, 50 days during the year 1964 and 61 days during the year 1965. The days worked at home were not Saturdays or Sundays. His sole contention at the formal hearing was that he was entitled to allocate these days as days worked outside of New York State.

6. Petitioners, Melvin Feffer and Edith Feffer, were residents of the State of New Jersey during the years 1963, 1964 and 1965. They resided in a home located at 197 Serpentine Road, Tenafly, New Jersey.

7. Petitioner, Melvin Feffer, was employed as a professor of psychology and as director of clinical training in the Department of Psychology, Ferkauf Graduate Center, Yeshiva University during the years 1963, 1964 and 1965. His duties consisted of teaching and supervising students, administrative functions, evaluating

internships for students, evaluating research facilities and research. He was provided with a small office at the New York City campus of Yeshiva University. He had the use of the library facilities of the university.

8. Petitioner, Melvin Feffer, used a room in his home in New Jersey as an office during the years 1963, 1964 and 1965. He maintained his books and files there. He prepared for class and carried on research at his home. It was more convenient for him to perform this work at home since the materials and books were stored there and since he was not interrupted by telephone calls, students and other distractions.

CONCLUSIONS OF LAW

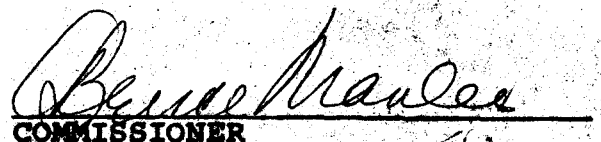
A. That the days worked at home in New Jersey during the years 1963, 1964 and 1965 by petitioner, Melvin Feffer, were worked there by reason of his necessity and convenience and not for the necessity of his employer and, therefore, said days must be held to be days worked within New York State in accordance with the meaning and intent of section 632(c) of the Tax Law and NYCRR 131.16.

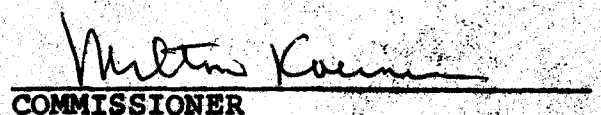
B. That the petition of Melvin Feffer and Edith Feffer is denied and the Notice of Deficiency issued December 20, 1968, as modified by the letter of the Income Tax Bureau dated January 24, 1969, and the Notice of Deficiency issued March 31, 1969, are sustained.

DATED: Albany, New York  
November 7, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER

FELDMAN, - DAVID P. & JANE  
PERSONAL INCOME TAX  
1973

Default Order vacated 12/17/75 - per Mr. Paul Coburn