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STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition

of  
WILLIAM MARSHALL and  
GINGER ROGERS MARSHALL  
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) 1965 and 1966.

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

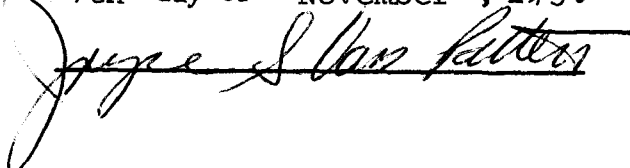
State of New York  
County of Albany

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 William Marshall and Ginger Rogers Marshall (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: William Marshall & Ginger Rogers Marshall  
6363 Wilshire Boulevard - Suite 500  
Los Angeles, California 90048  
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  
STATE TAX COMMISSION

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State of New York  
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(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Murray Frank, Esq.  
1501 Broadway  
New York, New York 10036

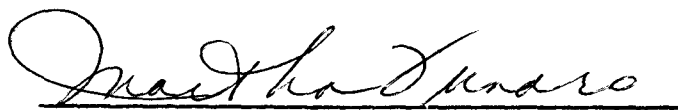
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

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.

  
Joyce S. Van Katten

  
Martha Funaro



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,

~~XXXXXXXXXXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
November 7, 1973

Mr. & Mrs. William Marshall  
6363 Wilshire Boulevard - Suite 500  
Los Angeles, California 90048

Dear Mr. & Mrs. Marshall:

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

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
WILLIAM MARSHALL and :  
GINGER ROGERS MARSHALL : DECISION  
for Redetermination of Deficiency or :  
for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Years 1965 and 1966. :

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Petitioners, William Marshall and Ginger Rogers Marshall, 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 1965 and 1966. (File No. 53186409). A formal hearing was scheduled before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on January 19, 1972, at 9:15 A.M. Petitioners, William Marshall and Ginger Rogers Marshall, waived the formal hearing by letter on January 4, 1972, and consented to the issuing of a decision upon the entire record contained in the file.

ISSUE

Did petitioners, William Marshall and Ginger Rogers Marshall, properly deduct as travel and living expenses, \$9,506.00 for 1965 and \$18,523.00 for 1966?

FINDINGS OF FACT

1. Petitioners, William Marshall and Ginger Rogers Marshall, filed New York State combined nonresident income tax returns for the years 1965 and 1966. On said returns they claimed itemized deductions of \$9,506.00 for 1965 and \$18,523.00 for 1966 as travel and living expenses.

2. On December 28, 1967, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, William Marshall and Ginger Rogers Marshall, for the years 1965 and 1966, disallowing the above mentioned deductions and accordingly issued a Notice of Deficiency in the sum of \$2,926.77.

3. Since their marriage on March 16, 1961, petitioners, William Marshall and Ginger Rogers Marshall, have resided at 1605 Gilchrist, Beverly Hills, California. This was their actual and legal residence until 1968. They presently reside at 6363 Wilshire Boulevard-Suite 500, Los Angeles, California.

4. Because of the nature of her work as an actress, petitioner, Ginger Rogers Marshall, was required to travel. On March 29, 1965, she signed a contract to appear in "Hello Dolly" in New York. The contract provided that she was to play the leading role for a maximum of eighteen months, subject to termination at the option of the producer if the play began to lose money.

5. During 1965 and 1966, petitioners, William Marshall and Ginger Rogers Marshall, owned and maintained a home as a residence in California. They filed resident tax returns in California. When petitioner, Ginger Rogers Marshall's contract ended after eighteen months, she and her husband moved back to California.

#### CONCLUSIONS OF LAW

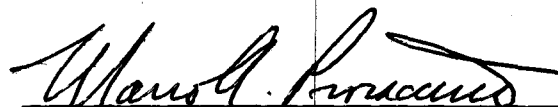
A. That the length of petitioner, Ginger Rogers Marshall's employment was temporary since it was for a definite and determinate length of time.

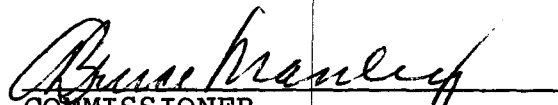
B. That since petitioner, Ginger Rogers Marshall's assignment in "Hello Dolly" was temporary, it would be unreasonable to expect her to move her home. The expenses are thus compelled by the exigencies of business and deductible pursuant to section 162(a)(2) of the Internal Revenue Code.

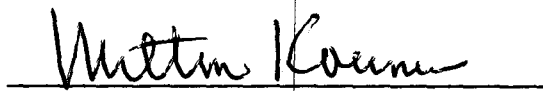
C. That the petition of William Marshall and Ginger Rogers Marshall is granted and the Notice of Deficiency issued December 28, 1967, is cancelled.

DATED: Albany, New York  
November 7, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
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STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

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HEARING UNIT

EDWARD ROOK

SECRETARY TO  
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Mario A. Procaccino,

~~MEMBER~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

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November 7, 1973

Mr. & Mrs. William Marshall  
6363 Wilshire Boulevard - Suite 500  
Los Angeles, California 90048

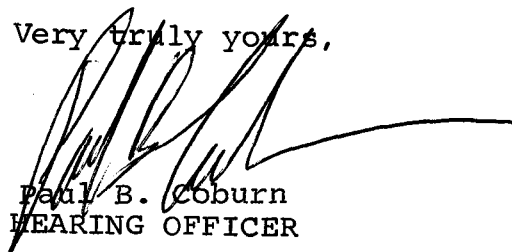
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Please take further notice that pursuant to  
Section ~~69~~ 690 of the Tax Law, any  
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Any inquiries concerning the computation of tax  
due or refund allowed in accordance with this  
decision or 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



AD 32 (6-73) 250M

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12227



Mr. & Mrs. ~~William~~ Marshall

6363 Wilshire Boulevard - Suite 500

Los Angeles, California

90048

- M. Add. (return address)
- No such return address
- No add. (not for return)
- Addressee unknown

*12/10/68*  
*Addressed*

**CERTIFIED**

No. 287948

**MAIL**

STATE OF NEW YORK  
STATE TAX COMMISSION

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#### CONCLUSIONS OF LAW

A. That the length of petitioner, Ginger Rogers Marshall's employment was temporary since it was for a definite and determinate length of time.

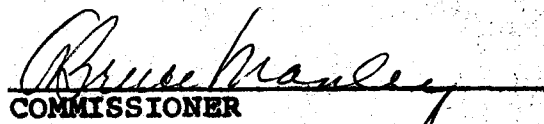
B. That since petitioner, Ginger Rogers Marshall's assignment in "Hello Dolly" was temporary, it would be unreasonable to expect her to move her home. The expenses are thus compelled by the exigencies of business and deductible pursuant to section 162(a)(2) of the Internal Revenue Code.

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