

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

STEPHEN M. & STARLA THOMPSON

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) 1968

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 20th day of July , 19 73, she served the within Notice of Decision (or Determination) by (certified) mail upon Stephen M. & Starla Thompson (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Stephen M. & Starla Thompson
19729 76th Avenue West
Lynwood, Washington

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

20th day of July , 1973.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
STEPHEN M. & STARLA THOMPSON

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) 1968

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 20th day of July , 19 73, she served the within Notice of Decision (or Determination) by (certified) mail upon Ted S. Frost, C.P.A.

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Ted S. Frost, C.P.A.
604 Norton Bldg.
Seattle, Washington 98104

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

20th day of July , 1973.

Lynn Wilson

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

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

July 20, 1973

Stephen M. & Starla Thompson
19729 76th Avenue West
Lynwood, Washington

Dear Mr. & Mrs. Thompson:

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,

L. Robert Leisner

HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
STEPHEN M. and STARLA THOMPSON :
for Redetermination of a Deficiency or :
for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for :
the Year 1968. :

DECISION

Petitioners, Stephen M. and Starla Thompson, petitioned for a redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the year 1968.

The case was submitted for decision on information contained in the file.

The taxpayers were represented by Ted S. Frost and the Income Tax Bureau was represented by Saul Heckelman, Esq.

ISSUE

Was the bonus paid to a professional athlete in 1968 subject to income tax in 1968 and subject to allocation for games played in New York State?

FINDINGS OF FACT

1. Petitioners, Stephen M. and Starla Thompson, timely filed New York State income tax returns for the year 1968.
2. A Notice of Determination of deficiencies in personal income taxes for the year 1968 was issued on February 10, 1970, against the taxpayers under File No. 8-13193398.
3. The taxpayers petitioned for redetermination of the deficiencies.

4. The salary and bonus received by the taxpayer in 1968 was taxed as New York income. New York income was allocated to eight fourteenths of the total of eight games played in New York out of a fourteen game season.

5. The taxpayer contended that the bonus was either not income or that it was not current income. He contended that it was really for future years of the contract.

CONCLUSIONS OF LAW

A. Bonuses received with pay are taxable as income. They are taxable in the year of receipt.

B. The taxpayers' petition is denied and the determination of the deficiency is sustained.

C. Pursuant to the Tax Law, interest shall be added to the total amount due until paid.

DATED: Albany, New York
July 20, 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

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

July 20, 1973

Stephen M. & Starla Thompson
19729 76th Avenue West
Lynwood, Washington

Dear Mr. & Mrs. Thompson:

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,

L. Robert Leisner
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

AD 32 (11-72) 100M

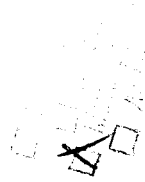
STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227



*Mr. Stephen
Lynwood
1972*

Stephen M. & Starla Thompson
19729 76th Avenue West
Lynwood, Washington



Ref

CERTIFIED
No. 287750
MAIL

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
STEPHEN M. and STARLA THOMPSON :
for Redetermination of a Deficiency or :
for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for :
the Year 1968. :

DECISION

Petitioners, Stephen M. and Starla Thompson, petitioned for a redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the year 1968.

The case was submitted for decision on information contained in the file.

The taxpayers were represented by Ted S. Frost and the Income Tax Bureau was represented by Saul Heckelman, Esq.

ISSUE

Was the bonus paid to a professional athlete in 1968 subject to income tax in 1968 and subject to allocation for games played in New York State?

FINDINGS OF FACT

1. Petitioners, Stephen M. and Starla Thompson, timely filed New York State income tax returns for the year 1968.
2. A Notice of Determination of deficiencies in personal income taxes for the year 1968 was issued on February 10, 1970, against the taxpayers under File No. 8-13193398.
3. The taxpayers petitioned for redetermination of the deficiencies.

4. The salary and bonus received by the taxpayer in 1968 was taxed as New York income. New York income was allocated to eight fourteenths of the total of eight games played in New York out of a fourteen game season.

5. The taxpayer contended that the bonus was either not income or that it was not current income. He contended that it was really for future years of the contract.

CONCLUSIONS OF LAW

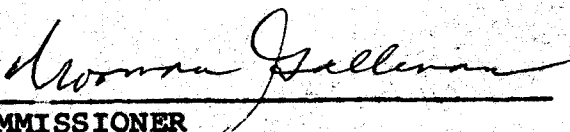
A. Bonuses received with pay are taxable as income. They are taxable in the year of receipt.

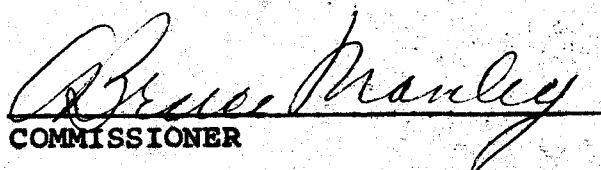
B. The taxpayers' petition is denied and the determination of the deficiency is sustained.

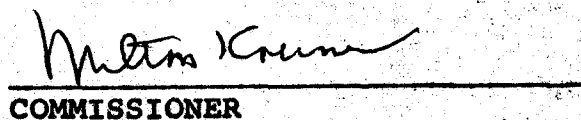
C. Pursuant to the Tax Law, interest shall be added to the total amount due until paid.

DATED: Albany, New York
July 20, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER