

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ANNE LAMONT

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

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) 1966 and  
1967

State of New York  
County of Albany

MARYLOU SAMUELS

, 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 30th day of April, 1976, she served the within  
Notice of Decision ~~XXXXXXXXXXXX~~ by (certified) mail upon Anne Lamont

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

wrapper addressed as follows: Miss Anne Lamont  
315 West 57th Street  
New York, New York 10019

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

30th day of April, 1976

Janet Mack

Marylou Samuels



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

BUILDING 9, ROOM 107  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

STATE TAX COMMISSION  
HEARING UNIT

PAUL GREENBERG  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT  
MR. COBURN  
MR. LEISNER

(518) 457-3850

Dated: Albany, New York  
April 30, 1976

Miss Anne Lamont  
315 West 57th Street  
New York, New York 10019

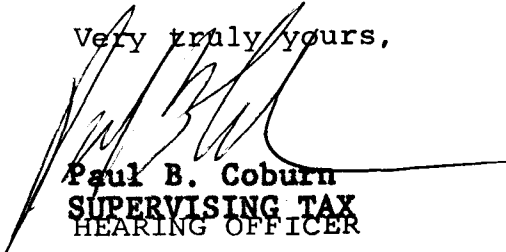
Dear Miss Lamont:

Please take notice of the **DEFAULT ORDER**  
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  
SUPERVISING TAX  
HEARING OFFICER

Enc.

~~cc: Petitioner's Representative~~  
Law Bureau

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ANNE LAMONT

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
Personal Income  
Taxes under Article(s) 22 of the Tax Law for the  
Year(s) 1966 and 1967.

Petitioner(s) Anne Lamont, 315 West 57th Street, New York, New York,

filed a petition for redetermination of deficiency

or for refund of personal income

taxes under Article(s)

22 of the Tax Law for the year(s) 1966 and 1967 . File No.(s) 86560995.

A formal hearing

on the petition was scheduled before

Zygmunt Epstein, Hearing Officer

, at the offices of the State

Tax Commission, 2 World Trade Center, New York, New York,

on March 23, 1976

at 10:45 A.M.

. Notice of said formal

hearing was given to petitioner(s) ~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~

. Petitioner(s) ~~or petitioner(s) representative~~ did

not appear at the formal hearing

. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance,  
it is

ORDERED that the petition of Anne Lamont

be and the same is hereby denied.

DATED: Albany, New York  
April 30, 1976

STATE TAX COMMISSION

*James W. Tully*  
PRESIDENT

*Milton Koern*  
COMMISSIONER

*Thomas H. ...*  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

BUILDING 9, ROOM 107  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

STATE TAX COMMISSION  
HEARING UNIT

PAUL GREENBERG  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT  
MR. COBURN  
MR. LEISNER

(518) 457-3850

Dated: Albany, New York  
April 30, 1976

Miss Anne Lamont  
315 West 57th Street  
New York, New York 10019

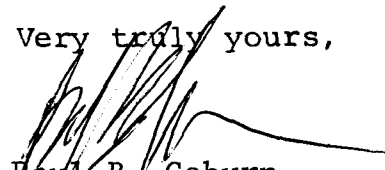
Dear Miss Lamont:

Please take notice of the DEFAULT ORDER  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section ~~(5)~~ 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  
SUPERVISING TAX  
HEARING OFFICER

Enc.

~~cc: Petitioner's Representative~~  
Law Bureau

TA-1.12 (12/75)

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

**ANNE LAMONT**DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
**Personal Income**  
 Taxes under Article(s) **22** of the Tax Law for the  
 Year(s) **1966 and 1967.**

Petitioner(s) **Anne Lamont, 315 West 57th Street, New York, New York,**

filed a petition for redetermination of deficiency

or for refund of **personal income** taxes under Article(s)

**22** of the Tax Law for the year(s) **1966 and 1967** . File No.(s) **86560995.**

A **formal hearing** on the petition was scheduled before

**Zygmunt Epstein, Hearing Officer** , at the offices of the State

Tax Commission, **2 World Trade Center, New York, New York,**

on **March 23, 1976** at **10:45 A.M.** . Notice of said **formal**

**hearing** was given to petitioner(s) ~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~

. Petitioner(s) ~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~ did  
 not appear at the **formal hearing** . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance,  
 it is

ORDERED that the petition of **Anne Lamont**  
 be and the same is hereby denied.

DATED: Albany, New York  
**April 30, 1976**

STATE TAX COMMISSION

*James W. Sullivan*  
 PRESIDENT

*William Koenig*  
 COMMISSIONER

*James W. Sullivan*  
 COMMISSIONER

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

EDWARD J. & CARMEN M. LANCEVICH

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or  
a Revision of a Determination or a Refund  
of Personal Income  
Taxes under Article ~~(ss)~~ 22 of the  
Tax Law for the Year ~~(ss) or Period (ss)~~ 1972.:

State of New York  
County of Albany

Catherine Steele, 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 28th day of September, 1976, she served the within Notice of Decision by (certified) mail upon Edward J. & Carmen M. Lancevich ~~(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. Edward J. Lancevich  
961 East 7th Street  
Brooklyn, New York 11230

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 Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of the)~~ 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

28th day of September, 1976

Catherine Steele

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

September 28, 1976

TELEPHONE: (518) **457-3850**

Mr. & Mrs. Edward J. Lancevich  
961 East 7th Street  
Brooklyn, New York 11230

Dear Mr. & Mrs. Lancevich:

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

Please take further notice that pursuant to  
Section ~~600~~ **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.

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. They  
will be referred to the proper party for reply.

Very truly yours,

Frank J. Puccia  
Supervisor of Small  
Claims Hearings

Enc.

~~XX~~

Taxing Bureau's Representative:

## STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
EDWARD J. & CARMEN M. LANCEVICH :  
for Redetermination of a Deficiency : DECISION  
or for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for the :  
Year 1972. :

Petitioners, Edward J. and Carmen M. Lancevich, 961 East 7th Street, Brooklyn, New York 11230, filed a petition for a redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1972. (File No. 2-14242788). A small claims hearing was held June 7, 1976 at 10:15 A.M. before Harry Huebsch, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioners appeared pro se. The Income Tax Bureau was represented by Peter J. Crotty, Esq., (Abraham Schwartz, Esq., of counsel).

## ISSUE

Whether or not certain income received from Polytechnic Institute of New York in 1972 is considered an excludable scholarship or fellowship grant.

FINDINGS OF FACT

1. Petitioners, Edward J. Lancevich and Carmen Lancevich, timely filed a joint 1972 New York State resident income tax return. On audit, the Income Tax Bureau disallowed a deduction for mortgage tax and also disallowed a \$4,099.27 exclusion from gross income as a scholarship or fellowship grant. Petitioners, Edward J. and Carmen Lancevich, agreed that the mortgage tax deduction was improper but contend that the exclusion should be allowed.

2. Petitioner, Edward J. Lancevich, was a candidate for a Ph. D in electrical engineering at Polytechnic Institute of Brooklyn. He was a member of the faculty and performed his duties as a teacher for approximately six "contact" hours per week. His title, as an employee of the institute, was "Research Associate."

3. The National Science Foundation gave funds to the Polytechnic Institute of Brooklyn for research in electrical engineering for a specific research project. The Institute awarded contracts, based on merit, to its faculty members for research in the project area. Petitioner, Edward J. Lancevich, could select his own research subject within the selected area. The amount awarded to each faculty member was based on his job category at the Institute.

4. The research was not required to be performed at the institute. Petitioner, Edward J. Lancevich, engaged in the research work both at home and at the Institute. He performed

(3)

his research duties during the school semester at those times when not teaching and devoted himself full time to research for two months during the summer.

5. Petitioner, Edward J. Lancevich, was not required to give the research results to the National Science Foundation. The Polytechnic Institute of Brooklyn gave the final report or dissertation to the National Science Foundation. It was a requirement of the grant that when the report was published, it would contain a paragraph referring to the National Science Foundation and state that the research was conducted under National Science Foundation auspices.

6. Petitioner, Edward J. Lancevich, never received any letter or other communication or contract concerning the grant from either Polytechnic Institute of Brooklyn or the National Science Foundation.

7. Petitioner, Edward J. Lancevich, was given the same remuneration each month for the entire year. The entire amount was reported on his withholding slip as wages and income taxes were deducted from this entire amount. Part of these wages come from the Institute's academic fund and part from the grant money fund.

(4)

CONCLUSIONS OF LAW

A. That petitioner, Edward J. Lancevich, was primarily an employee of Polytechnic Institute of Brooklyn engaged in teaching and research work in such capacity as an employee.

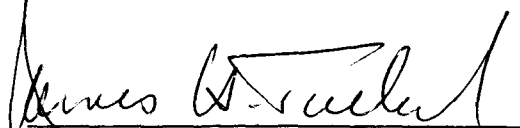
B. That the research was primarily performed for the Institute to help it meet its outstanding contractual commitment to the National Science Foundation.


C. That the stipened received by petitioner, Edward J. Lancevich, was for services performed primarily for the benefit of the grantor, Polytechnic Institute of Brooklyn, and does not qualify as a scholarship or fellowship grant under section 117 of the Internal Revenue Code.

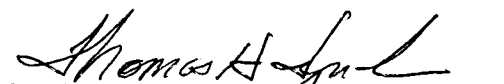
D. That the petition of Edward J. and Carmen M. Lancevich is denied and the Notice of Deficiency is sustained.

DATED: Albany, New York  
September 28, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



TELEPHONE: (518) 457-3850

Mr. & Mrs. Edward J. Lancevich  
961 East 7th Street  
Brooklyn, New York 11230

Dear Mr. & Mrs. Lancevich:

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

Please take further notice that pursuant to Section 690 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 4 months from the date of this notice.

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. They will be referred to the proper party for reply.

Very truly yours,

Frank J. Puccio

Frank J. Puccia

Supervisor of Small

## Claims Hearings

Enc.

xxxxxx Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
EDWARD J. & CARMEN M. LANCEVICH :  
for Redetermination of a Deficiency : DECISION  
or for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for the :  
Year 1972. :

---

Petitioners, Edward J. and Carmen M. Lancevich, 961 East 7th Street, Brooklyn, New York 11230, filed a petition for a redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1972. (File No. 2-14242788). A small claims hearing was held June 7, 1976 at 10:15 A.M. before Harry Huebsch, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioners appeared pro se. The Income Tax Bureau was represented by Peter J. Crotty, Esq., (Abraham Schwartz, Esq., of counsel).

ISSUE

Whether or not certain income received from Polytechnic Institute of New York in 1972 is considered an excludable scholarship or fellowship grant.

(2)

FINDINGS OF FACT

1. Petitioners, Edward J. Lancevich and Carmen Lancevich, timely filed a joint 1972 New York State resident income tax return. On audit, the Income Tax Bureau disallowed a deduction for mortgage tax and also disallowed a \$4,099.27 exclusion from gross income as a scholarship or fellowship grant. Petitioners, Edward J. and Carmen Lancevich, agreed that the mortgage tax deduction was improper but contend that the exclusion should be allowed.

2. Petitioner, Edward J. Lancevich was a candidate for a Ph. D in electrical engineering at Polytechnic Institute of Brooklyn. He was a member of the faculty and performed his duties as a teacher for approximately six "contact" hours per week. His title, as an employee of the institute, was "Research Associate."

3. The National Science Foundation gave funds to the Polytechnic Institute of Brooklyn for research in electrical engineering for a specific research project. The Institute awarded contracts, based on merit, to its faculty members for research in the project area. Petitioner, Edward J. Lancevich, could select his own research subject within the selected area. The amount awarded to each faculty member was based on his job category at the Institute.

4. The research was not required to be performed at the institute. Petitioner, Edward J. Lancevich, engaged in the research work both at home and at the Institute. He performed

(3)

his research duties during the school semester at those times when not teaching and devoted himself full time to research for two months during the summer.

5. Petitioner, Edward J. Lancevich, was not required to give the research results to the National Science Foundation. The Polytechnic Institute of Brooklyn gave the final report or dissertation to the National Science Foundation. It was a requirement of the grant that when the report was published, it would contain a paragraph referring to the National Science Foundation and state that the research was conducted under National Science Foundation auspices.

6. Petitioner, Edward J. Lancevich, never received any letter or other communication or contract concerning the grant from either Polytechnic Institute of Brooklyn or the National Science Foundation.

7. Petitioner, Edward J. Lancevich, was given the same remuneration each month for the entire year. The entire amount was reported on his withholding slip as wages and income taxes were deducted from this entire amount. Part of these wages come from the Institute's academic fund and part from the grant money fund.

(4)

CONCLUSIONS OF LAW

A. That petitioner, Edward J. Lancevich, was primarily an employee of Polytechnic Institute of Brooklyn engaged in teaching and research work in such capacity as an employee.

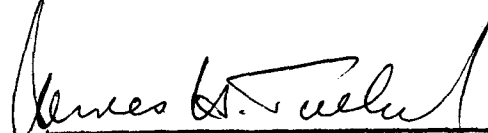
B. That the research was primarily performed for the Institute to help it meet its outstanding contractual commitment to the National Science Foundation.

C. That the stipend received by petitioner, Edward J. Lancevich, was for services performed primarily for the benefit of the grantor, Polytechnic Institute of Brooklyn, and does not qualify as a scholarship or fellowship grant under Section 117 of the Internal Revenue Code.

D. That the petition of Edward J. and Carmen M. Lancevich is denied and the Notice of Deficiency is sustained.

DATED: Albany, New York  
September 28, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

TA-26 (4-76) 25M

**SMALL CLAIMS**

STATE OF NEW YORK

Department of Taxation and Finance

**TAX APPEALS BUREAU**

STATE CAMPUS

ALBANY, N. Y. 12227

RECEIVED  
JAN 11 1977  
TAX APPEALS BUREAU  
ALBANY, N. Y.

Mr. & Mrs. Edward J. Lancevich  
961 East 7th Street  
Brooklyn, New York 11230