

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

VERNON A. and ALMA M. TAIT

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)~~ 1969.

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

State of New York
County of Albany

Patricia A. Roberts, 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 26th day of February, 1976, she served the within
Notice of Decision ~~(or Determination)~~ by (certified) mail upon Vernon A. and
Alma M. Tait ~~(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. Vernon A. Tait
71 Five Mile River Road
Darien, CT 06820

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)~~
~~(or)~~ 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

26th day of February, 1976.

Janet Mack

B. John A. Roberts



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

**DATED: Albany, New York
February 26, 1976**

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

Mr. & Mrs. Vernon A. Tait
71 Five Mile River Road
Darien, CT 06820

Dear Mr. & Mrs. Tait:

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

Please take further notice that pursuant to
Section(x) **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,

Enc.

Paul B. Coburn
Supervising Tax
Hearing Officer

cc: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
VERNON A. TAIT and ALMA M. TAIT	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Year 1969.	:	

Petitioners, Vernon A. Tait and Alma M. Tait, 71 Five Mile River Road, Darien, Connecticut 06820, timely filed New York State nonresident income tax return for the year 1969. A Notice of Determination of deficiencies in personal income taxes was issued on January 31, 1972, against the taxpayer under File No. 9-33133917.

Petitioners, Vernon A. Tait and Alma M. Tait, petitioned for a redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the year 1969.

A formal hearing was held at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on November 19, 1975, at 2:15 P.M., before Nigel G. Wright, Hearing Officer. Taxpayers appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Jr., Esq., (Alexander Weiss, Esq. of counsel).

ISSUE

Whether days worked at home were properly allocated by petitioner as out-of-state working days.

FINDINGS OF FACT

1. Petitioners, Vernon A. Tait and Alma M. Tait, were residents of Connecticut, during the year 1969.

2. During the year 1969 petitioner, Vernon A. Tait, was employed by Laird Industries, Inc. from January to October 31. As president of Laird Industries petitioner was responsible for the operation and control of a number of subsidiary companies.

3. Venus Esterbrook, Inc. employed petitioner, Vernon A. Tait, on October 1, 1969, in an attempt to make the company profitable. During the month of October, petitioner received salaries from both Venus Esterbrook and Laird Industries, Inc.

4. On his nonresident income tax return for the year 1969, petitioner allocated 12 days to days worked out of state. Petitioner spent these days working at his home in Darien, Connecticut. The days were either holidays or vacation days, during which the offices of petitioner's employer were not opened (January 2,3; May 30; September 1, 26; November 28; December 26). On two days (June 4 and October 3) petitioner claimed that his time was spent at home because

his office was not conducive to the type of work that he had to do those days. Petitioner spent the other days at home because of weather conditions or for personal reasons.

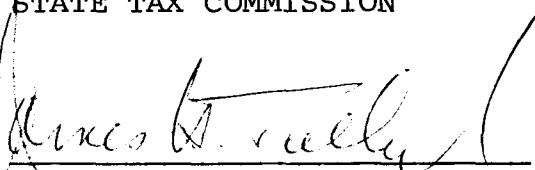
CONCLUSIONS OF LAW

A. Petitioner, Vernon A. Tait, worked at his home in Darien, Connecticut, for his own convenience during the year 1969. For purposes of New York State income tax these days must be allocated to New York State and are not considered days worked out of state.

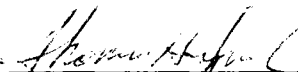
B. The petition is denied and the Notice of Determination of deficiency dated January 31, 1972, is sustained.

DATED: Albany, New York
February 26, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER