

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES R., JR. & ISABEL K. BECHTLE

AFFIDAVIT OF MAILING

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

State of New York  
County of Albany

Bruce Batchelor, being duly sworn, deposes and says that  
he is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 4th day of March, 1977, he served the within  
Notice of Decision by (certified) mail upon Charles R., Jr. &  
Isabel K. Bechtle (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. Charles R. Bechtle, Jr.  
26 Strawberry Hill Avenue  
Stamford, Connecticut 06902  
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

4th day of March, 1977.

Bruce Batchelor

Janet Mack



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

March 4, 1977

TELEPHONE: (518) **457-1723**

Mr. & Mrs. Charles R. Bechtle, Jr.  
26 Strawberry Hill Avenue  
Stamford, Connecticut 06902

Dear Mr. & Mrs. Bechtle:

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

Please take further notice that pursuant to  
Section(4) **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*

**Frank J. Puccia**  
**Supervisor of Small**  
**Claims Hearings**

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :

of :

CHARLES R., JR. & ISABEL K. BECHTLE :

DECISION

for Redetermination of a Deficiency or :  
for Refund of Personal Income Taxes :  
under Article 22 of the Tax Law for the :  
Year 1972. :

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Petitioners, Charles R., Jr. and Isabel K. Bechtle, residing at 26 Strawberry Hill Avenue, Stamford, Connecticut 06902, have filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1972. (File No. 2-23198619).

A small claims hearing was held before Joseph Marcus, Hearing Officer, on August 17, 1976, at 1:15 P.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared pro se and for her husband, petitioner Charles R. Bechtle, Jr. The Income Tax Bureau appeared by Peter Crotty, Esq., (Irwin A. Levy, Esq., of counsel).

#### ISSUE

Were days worked at home by petitioner Charles R. Bechtle, Jr., during the year 1972, allocable as days worked within or days worked without New York State?

FINDINGS OF FACT

1. Petitioners, Charles R., Jr. and Isabel K. Bechtle, timely filed a New York State income tax return for nonresidents (Form IT-203) for the year 1972. Petitioner, Charles R. Bechtle, Jr., was employed by a New York firm and resided in Philadelphia and Connecticut in the year in question. Petitioner allocated his income in part, based on days worked at home. On April 14, 1975, the Income Tax Bureau issued a Statement of Audit Changes, disallowing part of the time petitioner claimed he worked out of New York State. In accordance with the aforesaid Statement, a Notice of Deficiency was issued on August 25, 1975 in the amount of \$1,102.26, including accrued interest.

2. Petitioner, Charles R. Bechtle, Jr., conceded the changes made by the Income Tax Bureau with the exception of 16 days. It was contended that by arrangement with his employer, petitioner was permitted to work at home so that he could be with his children. Several years ago the petitioner obtained custody of his children.

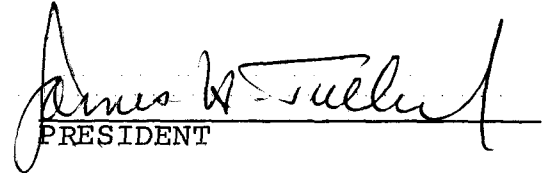
CONCLUSIONS OF LAW

A. That the days worked at home during the year 1972 by petitioner, Charles R. Bechtle, Jr., were worked there by reason of his necessity and convenience and not for the necessity of his employer; and therefore, for purposes of allocation of salary income, 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 20 NYCRR 131.16.

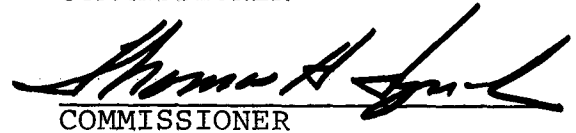
B. That the petition of Charles R., Jr. and Isabel K. Bechtle is denied and the Notice of Deficiency issued August 25, 1975, is sustained.

DATED: Albany, New York  
March 4, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER