

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

MICHAEL L. and ALICE W. CARDMAN

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(~~s~~) ~~Period(s)~~ 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 8th day of April , 1977, ~~he~~ served the within  
Notice of Decision by (certified) mail upon Michael L. & Alice W.  
Cardman (~~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. Michael L. Cardman  
33 Great Hills Road  
Short Hills, New Jersey 07078

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

8th day of April , 19 77

Bruce Batchelor

Jane M. Meech



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

April 8, 1977

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

Mr. & Mrs. Michael L. Cardman  
33 Great Hills Road  
Short Hills, New Jersey 07078

Dear Mr. & Mrs. Cardman:

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,  
*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	:	
	:	
MICHAEL L. and ALICE W. CARDMAN	:	DECISION
	:	
for Redetermination of Deficiency or for	:	
Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Year	:	
1972.	:	

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Petitioners, Michael L. and Alice W. Cardman, residing at 33 Great Hills Road, Short Hills, New Jersey 07078, have filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1972 (File No. 2-29115705). A small claims hearing was held before Harry Huebsch, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on October 25, 1976 at 2:45 p.m. Petitioner, Michael L. Cardman, appeared pro se and for his wife. The Income Tax Bureau appeared by Peter Crotty, Esq. (Irwin Levy, Esq. of counsel).

ISSUE

Were days spent at home in New Jersey by petitioner, Michael L. Cardman, in the service of his New York State employer, allocable as days worked outside of New York for income tax purposes.

FINDINGS OF FACT

1. Petitioners, Michael L. and Alice W. Cardman, filed a New York State combined personal income resident return for the period January 1, 1972 to August 10, 1972. Petitioner, Michael L. Cardman, did not report income earned, from his New York State employer, Pan American World Airways Inc., during the nonresident period. The Income Tax Bureau held that the income from said corporation was from New York State sources and that days worked at home in New Jersey were not allocable as days worked out of New York State. Other adjustments made by the Income Tax Bureau were agreed to by petitioners, Michael L. and Alice W. Cardman, and are not in issue. A Notice of Deficiency was issued May 19, 1975 to petitioners, Michael L. and Alice W. Cardman, for the year 1972 in the amount of \$800.79 additional personal income tax due, plus \$157.63 interest, for a sum of \$958.42. The Notice of Deficiency was

paid July 1, 1975 and petitioners filed a claim for refund or credit which was denied by the Income Tax Bureau.

2. In 1972, petitioner, Michael L. Cardman, was a New York State resident working in New York as a vice-president of Pan American World Airways Inc. He stopped working on March 31, 1972, but was maintained on Pan American World Airways' payroll as an employee until October 31, 1972. On November 1, 1972, petitioner, Michael L. Cardman, went on an early retirement basis with said corporation. During the non-working period, March 31, 1972 to October 31, 1972, petitioner was expected to be available for consultation if requested.

3. On August 10, 1972, petitioners, Michael L. and Alice W. Cardman, moved to New Jersey. Petitioner, Michael L. Cardman, did not receive a request for his consultation services during the nonresident period.

#### CONCLUSIONS OF LAW

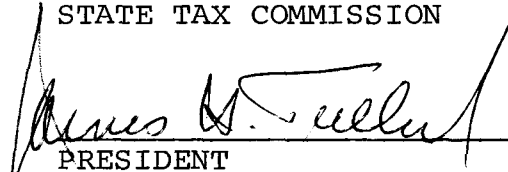
A. That the income earned from Pan American World Airways by petitioner, Michael L. Cardman, during the nonresident period, August 10, 1972 to October 31, 1972, was income from New York State sources and the days worked at home in New Jersey were not allocable as days worked out of New York State in accordance

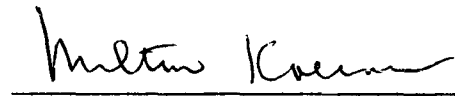
with the meaning and intent of section 632 of the Tax Law and  
20 NYCRR 131.16.

B. That the petition of Michael L. and Alice W. Cardman  
is denied and the denial of the claim for refund or credit is  
sustained.

DATED: Albany, New York  
April 8, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER