

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LOUIS & MARGARET CHANDLER

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the Year(s) or ~~Year(s)~~ 1969.

State of New York
County of Albany

Marsina Donnini, 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 7 day of July, 1977, she served the within Notice of Decision by (certified) mail upon Louis & Margaret Chandler ~~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. Louis Chandler
36 Rose Hall Boulevard
North Piscataway, New Jersey 08854 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
7 day of July, 1977.

Marsina Donnini

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

July 7, 1977

TELEPHONE: (518) 457-1723

Mr. & Mrs. Louis Chandler
36 Rose Hall Boulevard
North Piscataway, New Jersey 08854

Dear Mr. & Mrs. Chandler:

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.

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.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

FINDINGS OF FACT

1. Petitioners, Louis and Margaret Chandler, filed a New York State nonresident return for the year 1969. They allocated the salary income received by petitioner, Margaret Chandler, from Columbia University on said return. The allocation formula was based upon days worked within and without New York State. The income received by the petitioner, Louis Chandler, was not taxable to New York State. A refund of \$762.54 was claimed.

2. On February 23, 1973, the Income Tax Bureau issued a Statement of Audit Changes against the petitioners, Louis and Margaret Chandler, disallowing the allocation of petitioner, Margaret Chandler's income received from Columbia University upon the ground that salary received from Columbia University in the sum of \$17,935.98 was paid for teaching duties at said university and is fully taxable as income from New York sources. In accordance with the aforesaid Statement of Audit Changes, the Income Tax Bureau issued a Notice of Deficiency on March 24, 1974 in the sum of \$860.56 and credited the petitioners with the refund claimed of \$762.54 for said year, leaving net sum due of \$98.02.

3. During the year 1969, the petitioner, Margaret Chandler, was a professor of business at the Graduate School of Business, Columbia University, with indefinite tenure.

4. The petitioner, Margaret Chandler, submitted a schedule of days worked outside New York State in which she spent 195 days outside New York State. None of the said 195 days claimed as worked outside New York State were days worked at home.

5. During the year 1969, Margaret Chandler's duties with the Graduate School of Business, Columbia University, included both teaching and research for which she received a salary of \$17,935.98. She performed all of her teaching duties in 1969 within New York State at the Graduate School of Business, Columbia University, where she taught one course, twice a week, for a period of twenty-four weeks. As part of her duties in said year, she also conducted field research entirely outside of New York State, in connection with a research grant from the National Academy of Science and the Ford Foundation. The rules and regulations of said funding agencies required that Columbia University act as the administrative agent responsible for receiving the funds, for paying the researcher's salary and other expenses attributable to the researcher's activities and for maintaining fiscal records.

CONCLUSIONS OF LAW

A. That petitioner, Margaret Chandler's, duties consisted of both teaching and research work, and, that the income received

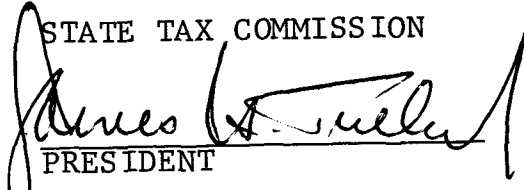
from said duties was properly allocated pursuant to section 632(c) of the Tax Law and 20 NYCRR 131.16.

B. That the Income Tax Bureau is hereby directed to issue a refund of \$762.54 together with interest lawfully owing.

C. That the petition of Louis and Margaret Chandler, is granted and Notice of Deficiency issued March 25, 1974, is cancelled.

DATED: Albany, New York
July 7, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER