

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

DANIEL and IRENE FEIGEN

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(~~xxxxxx~~)1969. :

State of New York
County of Albany

Bruce Batchelor , 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 12th day of May , 1977, ~~she~~ served the within
Notice of Decision by (certified) mail upon Daniel and Irene Feigen

(~~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. Daniel Feigen
10 Cherry Hill Road
Livingston, NJ 07039

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

12th day of May , 1977.

Bruce Batchelor

Janet Bush



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

May 12, 1977

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

Mr. & Mrs. Daniel Feigen
10 Cherry Hill Road
Livingston, NJ 07039

Dear Mr. & Mrs. Feigen:

Please take notice of the **DECISION**
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.

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: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
DANIEL and IRENE FEIGEN	:	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, Daniel and Irene Feigen, residing at 10 Cherry Hill Road, Livingston, New Jersey 07039, have filed a petition for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1969. (File No. 00569).

A small claims hearing was held before Philip Mercurio, Small Claims Hearing Officer, on September 20, 1976 at 2:45 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 his wife, petitioner, Irene Feigen. The Income Tax Bureau appeared by Peter Crotty, Esq. (Abraham Schwartz, Esq., of counsel).

ISSUE

Whether the 85 days claimed as days worked outside of New York State by petitioner, Daniel Feigen, a nonresident, during the year 1969 were proper.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioner, Daniel Feigen, was vice-president of Danmore Systems, Co., Inc. His duties for said firm included writing computer programs and designing computer systems.

2. Danmore Systems Co., Inc., as part of an agreement with Computer Property Corporation and itself, was provided the use of computer programming systems and other equipment at their plant located in East Hanover, New Jersey, provided said equipment was not being used by the Computer Property Corporation. This equipment was generally made available to Danmore Systems Co., Inc. on weekends.

3. During the year 1969 the petitioner, Daniel Feigen, worked testing computer programs at the plant located in New Jersey, both during the week and on weekends.

4. Petitioner, Daniel Feigen, submitted a photostat of his diary for said year which shows that 64 days were worked outside New York State including the sum of 22 days worked on Saturday and Sunday.

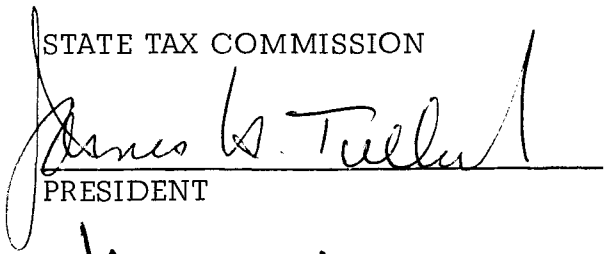
5. The days worked outside New York State by petitioner, Daniel Feigen, were performed there for the necessity of his employer in accordance with the meaning and intent of section 632 of the Tax Law and 20 NYCRR 131.16.

6. For purposes of allocating the petitioner, Daniel Feigen's income 64 days are considered as days worked outside New York State.

7. The petition of Daniel and Irene Feigen is granted to the extent of allowing 64 days worked outside New York during the year 1969; and the Income Tax Bureau is hereby directed to accordingly modify the Notice of Deficiency issued September 27, 1971 in the amount of \$856.75; and that except as so granted, the petition is in all other respects denied.

DATED: Albany, New York
May 12, 1977

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

Mr. & Mrs. Daniel Feigen
10 Cherry Hill Road
Livingston, NJ 07039

More

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Sworn to before me this

20th day of May , 1977.

Bruce Batchelor

Janet Mack