

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD and SUSAN FIELDS

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) or Period(s)~~ 1971. :

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 31st day of May , 1977, ~~he~~ served the within
Notice of Decision by (certified) mail upon Richard & Susan Fields

~~(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. Richard Fields
4 Park Avenue
New York, New York

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

31st day of May , 1977.

Bruce Batchelor

Janet M. [Signature]



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

May 31, 1977

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

**Mr. & Mrs. Richard Fields
4 Park Avenue
New York, New York**

Dear Mr. & Mrs. Fields:

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

Please take further notice that pursuant to Section(~~8~~) **690** of the Tax Law, any proceeding in court to review an adverse decision 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: ~~petitioner's representative~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD and SUSAN FIELDS

DECISION

for Redetermination of a Deficiency or
for Refund of Personal Income Taxes
under Article 22 of the Tax Law for
the Year 1971.

Petitioners, Richard and Susan Fields, residing at 4 Park Avenue, New York, New York, 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 1971. (File No. 11490).

A small claims hearing was held before William Valcarcel, Small Claims Hearing Officer, on August 19, 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 his wife, petitioner, Susan Fields. The Income Tax Bureau appeared by Peter Crotty, Esq., (Louis Senft, Esq., of counsel).

ISSUE

Whether the petitioner, Richard Fields, has sustained the burden of proof in establishing the number of days worked within and without of New York State.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. During 1971, petitioners, Richard and Susan Fields, were residents of New Jersey. Petitioner, Richard Fields, was an employee of F-B Associates, Inc., a New York corporation.

2. Petitioner, Richard Fields, performed services within and without of New York for his employer and for other business ventures that he was involved in. A diary was submitted, which the petitioner maintained established the number of days spent within and without of New York.

3. That the information contained in the petitioners' 1971 diary was inadequate and did not sustain the burden of proof to establish the number of days worked within and without New York State as required by section 689(e) of the Tax Law.

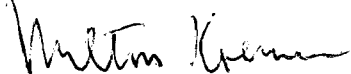
4. That the petition of Richard and Susan Fields is denied and the Notice of Deficiency issued November 24, 1975, in the amount of \$1,190.98 is sustained.

DATED: Albany, New York
May 31, 1977

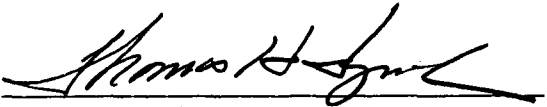
STATE TAX COMMISSION



PRESIDENT



COMMISSIONER



COMMISSIONER

TA-26 (4-76) 25M

STATE OF NEW YORK
Department of Taxation and Finance
TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N. Y. 12227

Mr. & Mrs. Richard Fields
4 Park Avenue
New York, New York

NAME
1st Notice 6-22
2nd Notice 6-27
Return 6-17

NOT FOR

6/27/77 Proctor

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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD and SUSAN FIELDS

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Personal Income
Taxes under Article ~~(a)~~ 22 of the
Tax Law for the Year ~~(s)~~ or Period ~~(s)~~
1971

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 30th day of June, 1977, she served the within Notice of Decision by ~~(certified)~~ mail upon Richard and Susan Fields

~~(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. Richard Fields
4 Park Avenue
New York, New York

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)~~ ~~(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
30th day of June, 1977.

Marsina Donnini

J. J. [Signature]