

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES L. and MARIAN QUAINANCE :

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~~) 1972.:

State of New York  
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that  
Xhe is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 12th day of May , 1977 , Xhe served the within  
Notice of Decision by (certified) mail upon Charles L. and  
Marian Quaintance(~~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 L. Quaintance  
923 Seagate Drive  
Delray Beach, Florida 33444  
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 Mach

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES L. and MARIAN QUAINANCE

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or  
a Revision of a Determination or a Refund  
of Personal Income  
Taxes under Article ~~(3)~~ 22 of the  
Tax Law for the Year ~~(or Period)~~ 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 12th day of May, 1977, he served the within  
Notice of Decision by (certified) mail upon Francis K. Decker, Jr.

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Francis K. Decker, Jr.  
One Rockefeller Plaza, Suite 2100  
New York, NY 10020

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 Buck



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. Charles L. Quaintance  
923 Seagate Drive  
Delray Beach, Florida 33444

Dear Mr. & Mrs. Quaintance:

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**  
**Supervisor of**  
**Small Claims Hearings**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
	:	
of	:	
	:	
CHARLES L. and MARIAN QUAINANCE	:	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 L. and Marian Quaintance, residing at 923 Seagate Drive, Delray Beach, Florida 33444, 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 1972 (File No. 2-23216044).

A small claims hearing was held before William Valcarcel, Small Claims Hearing Officer, on January 24, 1977 at 1:15 P.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioners appeared by Francis K. Decker, Jr. The Income Tax Bureau appeared by Peter Crotty, Esq., (William Fox, Esq. of counsel).

ISSUE

Were days worked at home in Florida by petitioner, Charles L. Quaintance, during the year 1972 allocable as days worked without New York State for income tax purposes?

FINDINGS OF FACT & CONCLUSIONS OF LAW

1. Petitioners, Charles L. and Marian Quaintance, filed a New York State income tax nonresident return for the year 1972, wherein petitioner, Charles L. Quaintance, allocated his salary income according to the number of days worked within and without New York State.

2. The Income Tax Bureau issued a Statement of Audit Changes dated January 2, 1974, wherein the salary income of \$24,200 was held to be fully taxable for New York State income tax purposes. It accordingly issued a Notice of Deficiency dated November 24, 1975.

3. Petitioners, Charles L. and Marian Quaintance, were officers and sole stockholders of Alice Maynard, Inc., a retail store.

4. During 1971, petitioner, Charles L. Quaintance, became seriously ill. Upon advice of his doctor, he moved to Florida to take advantage of the warmer climate.

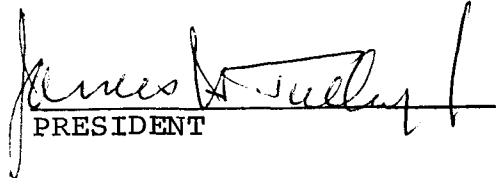
5. During 1972, the petitioner continued to render services for Alice Maynard, Inc. from his personal residence in Florida by telephone and by mail. He was paid a salary of \$24,200 for his services.

6. That the services performed outside the State of New York were rendered there for the convenience of the petitioner and not by the necessity of his employer and; accordingly, the days worked in Florida are considered as days worked in New York in accordance with the meaning and intent of section 632 of the Tax Law and 20 NYCRR 131.16.

7. That the petition of Charles L. and Marian Quaintance is denied and the Notice of Deficiency issued November 24, 1975, is sustained.

DATED: Albany, New York  
May 12, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER