

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD L. and JOSEPHINE YOUNG :

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 Period(s)~~ 1971 : 1972

State of New York  
County of Albany

Marsini 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 Sidney S. Loberfeld

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Sidney S. Loberfeld Esq.  
50 Court St.  
Brooklyn, NY 11201

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

30th day of June , 1977.

Marsini Donnini

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

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RICHARD L. and JOSEPHINE YOUNG:

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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 Period(s)~~ 1971 : 1972

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 L. and Josephine Young ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. and Mrs. Richard L. Young  
28 Pinecrest Drive  
Woodcliff Lake, New Jersey 07675 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  
30th day of June, 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

June 30, 1977

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

Mr. and Mrs. Richard L. Young  
28 Pinecrest Drive  
Woodcliff Lake, New Jersey 07675

Dear Mr. and Mrs. Young:

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:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition  
of  
RICHARD L. and JOSEPHINE YOUNG  
for Redetermination of a Deficiency or  
for Refund of Personal Income Taxes under  
Article 22 of the Tax Law for the Years  
1971 and 1972.

DECISION

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Petitioners, Richard L. and Josephine Young, residing at 28 Pinecrest Drive, Woodcliff Lake, New Jersey 07675, 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 years 1971 and 1972. (File No. 11154).

A small claims hearing was held before William Valcarcel, Small Claims Hearing Officer, on August 16, 1976 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 Sidney S. Loberfeld. The Income Tax Bureau appeared by Peter Crotty, Esq., (Frank Levitt, Esq. of counsel).

ISSUE

Whether days worked at home should be considered as days worked outside New York State for income allocation purposes.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioner, Richard L. Young, was a sportswriter and columnist for the New York News and the Chicago Tribune - New York News Syndicate. It was his practice to travel to sporting events located in and out of New York and to write his columns at his home. His employer provided him with a typewriter and a Xerox telecopier for the transcribing and transmission of his stories to the editors in New York.

2. Although the 1971 and 1972 New York State personal income tax nonresident returns indicate that petitioner, Richard L. Young, worked in New York 44 days during 1971 and 20 days during 1972, petitioner contended that he worked in New York two days during 1971 and did not work in New York during 1972.

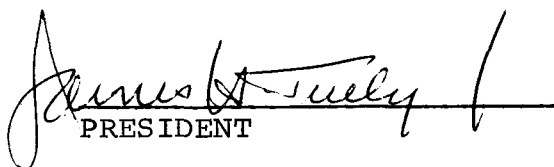
3. Petitioner did not sustain the burden of proof that he only worked two days in New York during 1971, and that he did not work in New York during 1972.

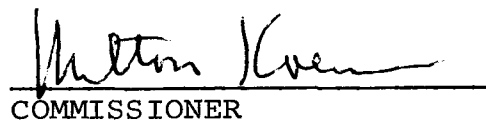
4. That the services performed at the petitioner's personal residence, were performed there because of his own convenience and not for the necessity of his employer, and accordingly, the days worked at home are considered as days worked in New York, in accordance with the meaning and intent of section 632(c) of the Tax Law and 20 NYCRR 131.16.

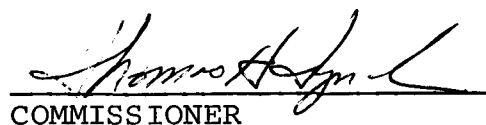
5. That the petition of Richard L. and Josephine Young is denied and the Notice of Deficiency in the amount of \$613.86 issued January 26, 1976 is sustained.

DATED: Albany, New York  
June 30, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER