

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

SIDNEY and LOUISE R. RATNER

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) 1970. :

State of New York
County of Albany

John Huhn , 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 20th day of September , 1978 , she served the within
Notice of Decision by (certified) mail upon Sidney and Louise R.
Ratner ~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Sidney and Louise R. Ratner
11 Cleveland Lane
Princeton, New Jersey 08540

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

20th day of September , 1978

John Huhn

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

SIDNEY and LOUISE R. RATNER

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 ~~(x) or Period (x)~~ 1970.:

State of New York
County of Albany

John Huhn, 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 20th day of September, 1978, she served the within
Notice of Decision by (certified) mail upon Morton N. Molotsky, CPA

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. Morton N. Molotsky, CPA
One Palmer Square
Princeton, New Jersey 08540

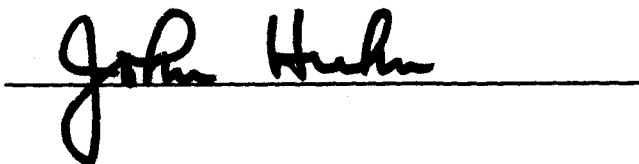
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

20th day of September, 1978







STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

September 20, 1978

Mr. and Mrs. Sidney Ratner
11 Cleveland Lane
Princeton, New Jersey 08540

Dear Mr. and Mrs. Ratner:

Please take notice of the Decision
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section ~~(g)~~ 690 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

Joseph Chyrywaty
Hearing Examiner

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE TAX COMMISSION

2

1. Petitioners, Sidney and Louise R. Ratner, timely filed a New York State nonresident income tax return for 1970. They allocated the income received by petitioner Louise R. Ratner on the basis of the days worked within and without New York State. Petitioner Louise R. Ratner claimed on said allocation 117 days as days worked outside New York State.

2. On December 22, 1975, the Income Tax Bureau issued a Notice of Deficiency against petitioners, Sidney and Louise R. Ratner, disallowing the allocation of petitioner Louise R. Ratner's income received from New York University, on the grounds that the days claimed as being worked outside New York State by her were not for the necessity of the aforesaid university.

3. Petitioners, Sidney and Louise R. Ratner, were residents of the State of New Jersey during 1970. Petitioner Louise R. Ratner was a professor of English Education at New York University on a permanent, full-time basis during the year at issue.

4. During 1970 petitioner Louise R. Ratner's duties at New York University included both teaching and lecturing. All of her teaching duties were performed in New York State. She taught approximately three times a week and also attended professional conferences as a lecturer. She was reimbursed for her expenses by New York University in connection with her lecturing functions.

5. Petitioner Louise R. Ratner submitted a schedule of days worked outside New York State on which she reported 117 days spent outside New York State. The days claimed as having been worked outside New York State consisted of days spent lecturing in the United States and Canada and 31 days spent during the summer in Russia, Denmark, and Spain. Petitioner maintains that the latter time period was related to her preparation for a course in twentieth century literature, in which works from British and continental European literature were studied. She also claims 52 days were spent at the Princeton University library because the New York University library was inadequate for her preparation of these lectures for New York University.

A. That the 34 days worked outside New York State and spent by petitioner Louise R. Ratner lecturing during 1970 were worked there by reason of her employer's necessity; therefore, said days must be held to be days worked outside New York State in accordance with the meaning and intent of section 632(c) of the Tax Law.

B. That the 31 days spent in Russia, Denmark, and Spain, and the 52 days spent at Princeton University by petitioner Louise R. Ratner during the year 1970 were worked there by reason of her convenience and not for the necessity of her employer; therefore, said days must be held to be days worked within New York State in accordance with the meaning and intent of section 632(c) of the Tax Law and 20 NYCRR 131.16.

C. That the petition of Sidney and Louise R. Ratner is granted to the extent of allowing 34 days worked outside New York State during the year 1970; that the Income Tax Bureau is hereby directed to accordingly modify the Notice of Deficiency issued December 22, 1975, and that, except as so granted, the petition is in all other respects denied.

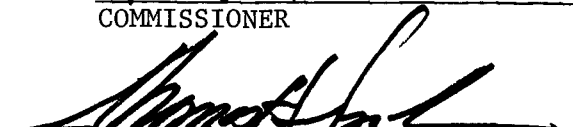
DATED: Albany, New York

September 20, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER