

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ROWLAND B. VANCE

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)~~  
1967 and 1968.

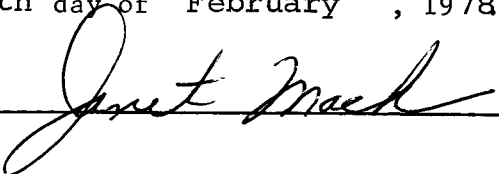
State of New York  
County of Albany

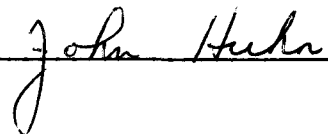
John Huhn, being duly sworn, deposes and says that  
~~she~~ is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 14th day of February, 1978, ~~she~~ served the within  
Notice of Decision by (certified) mail upon Jerome Sloane  
(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:  
Jerome Sloane, CPA  
Schwaeber, Sloane, Weitzman & Co.  
107 Northern Boulevard  
Great Neck, New York 11021  
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

14th day of February, 1978

  
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\_\_\_\_\_

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ROWLAND B. VANCE

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or  
a Revision of a Determination or a Refund  
of Personal Income  
Taxes under Article ~~(8)~~ 22 of the  
Tax Law for the Year(s) ~~or Period(s)~~  
1967 and 1968.

State of New York  
County of Albany

John Huhn, 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 14th day of February, 1978, he served the within  
Notice of Decision by (certified) mail upon Rowland B. Vance

~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:

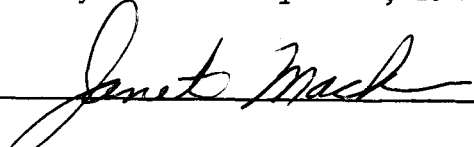
Mr. Rowland B. Vance  
Godfrey Lane 06829  
Georgetown, Connecticut 43221

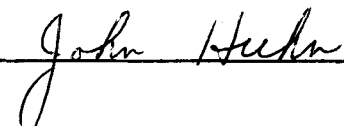
and by depositing same enclosed in a postpaid, properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~  
~~of the~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~(representative of)~~ petitioner.

Sworn to before me this

14th day of February, 1978

  
\_\_\_\_\_

  
\_\_\_\_\_



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

**February 14, 1978**

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

**Mr. Rowland B. Vance  
Godfrey Lane  
Georgetown, Connecticut 43221**

**Dear Mr. Vance:**

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 **(a) 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 Chryzasty  
Hearing Examiner**

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 :  
ROWLAND B. VANCE : DECISION  
for Redetermination of a Deficiency or for :  
Refund of Personal Income Tax under :  
Article 22 of the Tax Law for the Years :  
1967 and 1968. :  
:

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Petitioner, Rowland B. Vance, residing at Godfrey Lane, Georgetown, Connecticut 43221, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1967 and 1968 (File No. 01236).

A small claims hearing was held before Joseph A. Milack, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on November 19, 1976 at 10:45 A.M. The petitioner appeared by Jerome Sloane, CPA. The Income Tax Bureau appeared by Peter Crotty, Esq. (Louis Senft, Esq., of counsel).

ISSUES

I. Whether petitioner was a nonresident for New York State income tax purposes during the years 1967 and 1968.

II. Whether petitioner was entitled to deduct a rental loss for the year 1967.

III. Whether petitioner was entitled to deduct a loss from breeding basset hounds for the year 1968.

IV. Whether petitioner was entitled to miscellaneous deductions for the years 1967 and 1968.

FINDINGS OF FACT

1. Petitioner filed New York State income tax nonresident returns for the years 1967 and 1968. On these returns, he claimed that he worked ninety-six and sixty days within New York State during the years 1967 and 1968, respectively.

2. On April 12, 1971, the Income Tax Bureau issued a Notice of Deficiency against petitioner in the amount of \$4,029.54, upon the grounds that he was a resident of New York during the years 1967 and 1968 and that as such, he was required to allocate his total income to New York. In addition, the Income Tax Bureau disallowed amounts claimed on the Federal income tax returns filed for the years 1967 and 1968 as follows:

1967

Rental Loss	\$2,301.00
Miscellaneous Deductions	\$4,220.00

1968

Loss on Breeding Basset Hounds	\$6,821.00
Miscellaneous Deductions	\$4,737.00

3. Petitioner contended that he was not domiciled in New York during the years 1967 and 1968, and that he did not maintain a permanent place of abode nor spend more than 183 days in New York State during said years.

4. During the years 1967 and 1968, petitioner was employed by CBS in its New York offices as an associate director. His employment with CBS required that he travel throughout the United States and the world on special assignments.

5. During the years 1967 and 1968, petitioner resided in Columbus, Ohio, and Los Angeles, California, and maintained a home and dog kennel in Georgetown, Connecticut. He also maintained an apartment/office in New York, New York.

6. Petitioner spend ninety-six and sixty days in New York during the years 1967 and 1968, respectively.

7. During the years 1967 and 1968, petitioner was not supplied with an office by CBS. He maintained an office with a studio day-bed in his apartment in New York City. He stayed overnight at said apartment when he worked late hours and did not wish to travel to his home in Connecticut.

8. On December 12, 1967, petitioner registered with the Franklin County Board of Elections in Ohio and remained so registered during the year 1969.

9. During the years 1967 and 1968, petitioner maintained an Ohio driver's license.

10. Petitioner maintained bank accounts in Ohio, New York and California.

11. The Federal income tax return filed by petitioner for the year 1967 was examined by the Internal Revenue Service which resulted in the disallowance of rental loss and legal fees in total, as well as the disallowance of miscellaneous deductions to the extent of \$2,561.01.

12. Petitioner did not present documentary evidence to substantiate the amounts of \$4,220.00 and \$4,737.00 claimed as miscellaneous deductions for the years 1967 and 1968, respectively.

#### CONCLUSIONS OF LAW

A. That petitioner was not domiciled in New York State during the years 1967 and 1968, nor did he spend more than 183 days in New York during each of said years.

B. That petitioner's apartment/office in New York did not constitute a permanent place of abode during the years 1967 and 1968.

C. That petitioner was a nonresident of New York during the years 1967 and 1968 in accordance with the meaning and intent of section 605(b) of the Tax Law.

D. That, the Income Tax Bureau's disallowance of amounts claimed as rental loss and as a loss incurred in the breeding of basset hounds for the years 1967 and 1968, respectively, is no longer at issue since said losses were not connected with New York income, nor claimed by petitioner on the New York State income tax resident returns filed by him for said years.

E. That, with the exception of the \$1,658.98 allowed by the Internal Revenue Service for the year 1967, the Income Tax Bureau properly disallowed (for lack of substantiation) miscellaneous deductions claimed by petitioner for the years 1967 and 1968.

F. That, the Income Tax Bureau shall recompute the Notice of Deficiency in accordance with the Conclusions of Law stated herein.

G. That the petition of Rowland Vance is granted to the extent indicated above and that, except as so granted, is in all other respects denied. The Notice of Deficiency issued April 12, 1971, except as modified by these conclusions, is sustained together with such interest as may be lawfully owing.

DATED: Albany, New York

February 14, 1978

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER





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

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February 14, 1978

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Georgetown, Connecticut 43221

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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 Chyrywat  
Hearing Examiner

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 :  
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ROWLAND B. VANCE : DECISION  
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#### ISSUES

- I. Whether petitioner was a nonresident for New York State income tax purposes during the years 1967 and 1968.
- II. Whether petitioner was entitled to deduct a rental loss for the year 1967.

III. Whether petitioner was entitled to deduct a loss from breeding basset hounds for the year 1968.

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FINDINGS OF FACT

1. Petitioner filed New York State income tax nonresident returns for the years 1967 and 1968. On these returns, he claimed that he worked ninety-six and sixty days within New York State during the years 1967 and 1968, respectively.

2. On April 12, 1971, the Income Tax Bureau issued a Notice of Deficiency against petitioner in the amount of \$4,029.54, upon the grounds that he was a resident of New York during the years 1967 and 1968 and that as such, he was required to allocate his total income to New York. In addition, the Income Tax Bureau disallowed amounts claimed on the Federal income tax returns filed for the years 1967 and 1968 as follows:

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11. The Federal income tax return filed by petitioner for the year 1967 was examined by the Internal Revenue Service which resulted in the disallowance of rental loss and legal fees in total, as well as the disallowance of miscellaneous deductions to the extent of \$2,561.01.

12. Petitioner did not present documentary evidence to substantiate the amounts of \$4,220.00 and \$4,737.00 claimed as miscellaneous deductions for the years 1967 and 1968, respectively.

#### CONCLUSIONS OF LAW

A. That petitioner was not domiciled in New York State during the years 1967 and 1968, nor did he spend more than 183 days in New York during each of said years.

B. That petitioner's apartment/office in New York did not constitute a permanent place of abode during the years 1967 and 1968.

C. That petitioner was a nonresident of New York during the years 1967 and 1968 in accordance with the meaning and intent of section 605(b) of the Tax Law.

D. That, the Income Tax Bureau's disallowance of amounts claimed as rental loss and as a loss incurred in the breeding of basset hounds for the years 1967 and 1968, respectively, is no longer at issue since said losses were not connected with New York income, nor claimed by petitioner on the New York State income tax resident returns filed by him for said years.

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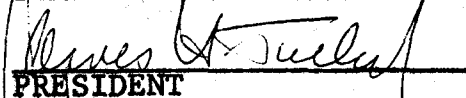
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DATED: Albany, New York

February 14, 1978

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

**TAX CLAIMS**

TA-26 (4-76) 25M

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

STATE CAMPUS  
ALBANY, N. Y. 12227



**REASON CHECKED**  
Unclaimed  **Refused**  
Addressee unknown   
Insufficient address   
No such street   
No such office in state   
Do not reside in the city/county

Mr. Rowland B. Vance

Goferrey Lane

Georgetown, Connecticut

06829

**AUTHORIZED TIME FOR FORWARDING HAS EXPIRED.**