

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM K. SLAGLE (Deceased) and  
AUDREY A. SLAGLE CARTER

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article ~~(ss)~~ 22 of the  
Tax Law for the Year ~~(x)~~ 1969

State of New York  
County of Albany

Janet Mack, 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 November, 1974, she served the within Notice of Decision ~~FOR DEPOSITED BY MAIL~~ by (certified) mail upon William K. Slagle (Deceased) and Audrey A. Slagle Carter ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mrs. Audrey A. Slagle Carter  
7310 East Princeton Drive  
Tuscon, Arizona 85710

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~ 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 November, 1974.

Matthew Russo

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

Mario A. Procaccino

~~XXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
November 20, 1974

Mrs. Audrey A. Slagle Carter  
7310 East Princeton Drive  
Tuscon, Arizona 85710

Dear Mrs. Carter:

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

Please take further notice that pursuant to  
Section (a) **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.

Any 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.  
These will be referred to the proper party for  
reply.

Very truly yours,

  
**L. Robert Leisner**  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
WILLIAM K. SLAGLE (Deceased) and	:	DECISION
AUDREY A. SLAGLE CARTER	:	
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Year 1969.	:	

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Petitioners, William K. Slagle (deceased) and Audrey A. Slagle Carter, petitioned for a redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the year 1969.

(The case was submitted for decision on information contained in the file).

#### ISSUE

Did the taxpayers properly prorate their deductions for the year 1969 based on their period of residence in New York State and were the proper credits applied to their 1969 return?

#### FINDINGS OF FACT

1. Petitioners, William K. Slagle (deceased) and Audrey A. Slagle Carter, timely filed a joint New York State nonresident income tax return for the year 1969.

2. A Notice of Determination of deficiencies in personal income taxes for the year 1969 was issued on May 21, 1973, against the taxpayers under File No. 0-49119868.

3. The taxpayers petitioned for redetermination of the deficiencies.

4. Petitioners, William K. Slagle (deceased) and Audrey A. Slagle Carter were residents of the State of New York from January 1, 1969 to September 1, 1969. On their 1969 income tax return they allocated their income on the basis on the time spent in New York State but they did not prorate their standard deduction, personal exemption or statutory credit to reflect the period of time in which they were residents of New York State.

5. Petitioner, William K. Slagle, was employed as a project manager for Sanderson & Porter Construction, Inc., 25 Wall Street, New York, New York, during the entire period in question. Said corporation withheld \$580.56 in New York State personal income taxes from his salary in the year 1969.

CONCLUSIONS OF LAW

A. Petitioners, William K. Slagle (deceased) and Audrey A. Slagle Carter, were required to prorate their deductions to reflect their period of residence in New York State during the year 1969, under section 654 of the Tax Law. Therefore, the Statement of Audit Changes issued on May 21, 1973, imposing additional personal income tax based on the aforesaid proration, in the amount of \$502.83 is hereby sustained.

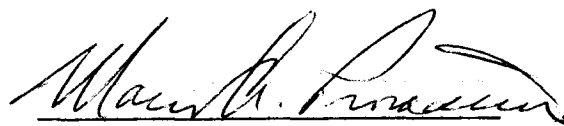
B. The taxpayer, William K. Slagle, worked for a New York corporation during the year 1969, and accordingly New York State personal income tax in the amount of \$580.56 was withheld from his salary. The taxpayers' account shall be credited with the amount of \$580.56 withheld taxes.

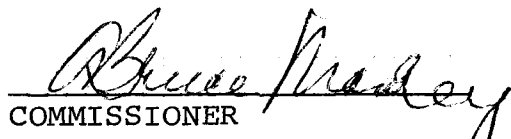
C. The deficiency as modified is sustained, and the taxpayers' petition is denied.

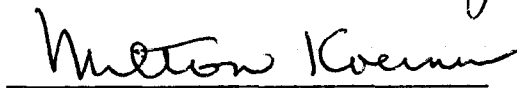
D. The deficiency or refund shall be recomputed in accord with this decision.

DATED: Albany, New York  
November 20, 1974

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER