

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JULIA WIEDNER

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1968

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

State of New York
County of Albany

Lynn Wilson, 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 1st day of December, 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon JULIA WIEDNER

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

wrapper addressed as follows: Ms. Julia Wiedner
2226 Woodland Terrace
Scotch Plains, New Jersey

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

1st day of December, 1972

Lynn Wilson
Joyce S. Van Katten



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

BUILDING 9, ROOM 214A

STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
December 1, 1972

Paul B. Coburn

Ms. Julia Wiedner
2226 Woodland Terrace
Scotch Plains, New Jersey

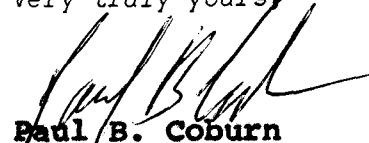
Dear Ms. Wiedner:

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 decision must be commenced
within **four months** after 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 relating hereto may be
addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,


Paul B. Coburn
Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
JULIA WIEDNER	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1968.	:	

Petitioner, Julia Wiedner, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1968. (File No. 8-29179483). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York on September 26, 1972, at 9:45 A.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Saul Heckelman, Esq. (Albert J. Rossi, Esq., of Counsel).

ISSUE

What portion of petitioner, Julia Wiedner's salary income during the year 1968 was allocable to New York State?

FINDINGS OF FACT

1. Petitioner, Julia Wiedner, filed a New York State income tax nonresident return for the year 1968. On Schedule A-1 "allocation of wage and salary income to New York State", she alleged that she worked 50 days outside of New York State and 250 days in New York State during said year and allocated her salary income for said year accordingly.

2. On February 22, 1971, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Julia Wiedner, imposing personal income tax upon all of her salary income for the year 1968 upon the grounds that time spent at home was not a proper basis for allocation of salary income. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$165.29.

3. Petitioner, Julia Wiedner, was a full time employee of Geigy Pharmaceuticals, a division of Geigy Chemical Corporation. During the year 1968 she headed the medical library and supervised six employees. She was required to screen a large volume of scientific literature published in periodicals as part of her job. She was unable to complete her work during normal working hours. She on occasion took work to be done home. The building in which she worked closed at 7:30 P.M. and was not open on weekends and holidays. On the rare times when she could get into the building during nonbusiness hours, there was insufficient heat.

4. Petitioner, Julia Wiedner, was a resident of the State of New Jersey during the year 1968.

5. Petitioner, Julia Wiedner, failed to submit any documentary or other substantial evidence to prove the amount of time she spent at home working on her employer's business. She did not maintain a diary or other time records in which she recorded the amount of time she worked on company business at home in the evenings and on weekends and holidays.

CONCLUSIONS OF LAW


A. That petitioner, Julia Wiedner, failed to substantiate the amount of time she allegedly worked outside of New York State during the year 1968 since she failed to submit documentary or other sufficient evidence to support her claim as to the amount of said time.

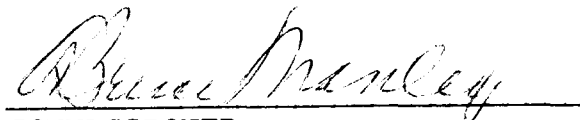
B. That in view of the aforesaid conclusion of law, it is not necessary for the State Tax Commission to decide whether the time alleged to have been worked at during the year 1968 by petitioner, Julia Wiedner, was for her convenience or for the necessity of her employer.

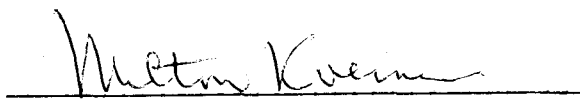
C. That the petition of Julia Wiedner is denied and the Notice of Deficiency issued February 22, 1971, is sustained.

DATED: Albany, New York
December 1, 1972

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

January 2, 1973

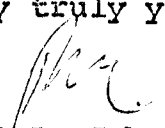
Ms. Julia Wiedner
2226 Woodland Terrace
Scotch Plains, New Jersey 07076

Dear Ms. Wiedner:

This is to acknowledge receipt of your letter of December 19, 1972, together with a check in the sum of \$165.29, payable to New York State.

Your letter and check has been forwarded to the Litigation Unit of our Bureau of Law for their action.

Very truly yours,



Paul B. Coburn
Hearing Officer

CC: James Scott
Law Bureau

ENC.

2226 Woodland Terrace
Scotch Plains, N. J. 07076
December 19, 1972

Mr. Paul B. Coburn
State of New York
Department of Taxation & Finance
Building 9, Room 214A
State Campus
Albany, New York 12227

Dear Mr. Coburn:

In answer to the adverse court decision I wish to inform you that I do not want to appeal. Although I worked many hours at home I did not keep a record of the time spent since I was not aware that this would be required.

I enclose my check in the amount of \$165.29 in payment.

Yours truly,



Julia Wiedner

JW

Enclosure: Check \$165.29

THE COUNTY TRUST COMPANY

No. 19

50-235
213

WHITE PLAINS, N.Y.

PAY TO THE
ORDER OF

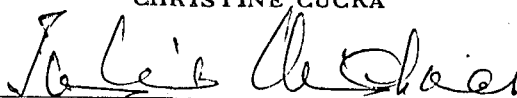
December 19, 1972
New York State Tax \$165.29

one hundred sixty five ²⁹/₁₀₀

DOLLARS

In payment of
deficiency 1966

JULIA WIEDNER
CHRISTINE CUCKA



⑆0213⑆0235⑆ ⑆22⑆802151⑆