

Personal Income

22

STATE OF NEW YORK
STATE TAX COMMISSION

IN THE MATTER OF THE PETITION

OF

JOHN J. DEVANEY, JR. &
MARGARET G. DEVANEY

FOR A REDETERMINATION OF A DEFICIENCY:
OR FOR REFUND OF PERSONAL INCOME
TAXES UNDER ARTICLE 22 OF THE TAX LAW:
FOR THE YEARS 1960, 1961 and 1962

DETERMINATION

A formal hearing was held before Vincent P. Molineaux, Hearing Officer, on September 27, 1966, at the office of the State Tax Commission in New York City, New York. Petitioner John J. Devaney, Jr., was present at said hearing. John J. Devaney, Jr., contended that salary he received for days when he was absent from his employment in New York City because of illness or vacation should be considered salary earned in New Jersey for the purpose of determining his taxable income under the allocation formula pursuant to Section 631 et seq. of the New York State Income Tax Law.

FINDINGS OF FACT

1. During the years 1960, 1961 and 1962 petitioners were residents of the State of New Jersey and petitioner John J. Devaney, Jr., was employed by the United States Government as Associate Administrator in the New York City Office of the Securities and Exchange Commission.

2. All salary received by petitioner John J. Devaney, Jr., while absent from said employment because of illness or vacation was income derived from his employment in New York and is subject to State income tax.

DETERMINATION

Petitioners' application for a redetermination of the deficiency of their personal income taxes for the years 1960, 1961 and 1962 is denied.

STATE TAX COMMISSION

Norman Gallen
PRESIDENT

Charles Marley
COMMISSIONER

Milton Koenig
COMMISSIONER

DATED: At Albany, New York
this 21st day of
January 1970.

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