

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LOUIS & MARGARET K. CHANDLER

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) 1967

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

State of New York
County of Albany

Martha Funaro , 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 11th day of July , 19 72, she served the within Notice of Decision (or Determination) by (certified) mail upon Louis & Margaret K. Chandler (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Louis & Margaret K. Chandler
International Atomic Energy Agency
P.O. Box 645, A-1011
Vienna, Austria
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

11th day of July , 19 72

Lynn Wilson

Martha Funaro



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

July 11, 1972

**Louis & Margaret K. Chandler
International Atomic Energy Agency
P.O. Box 645, A-1011
Vienna, Austria**

Dear Mr. & Mrs. Chandler:

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 **4 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,

L. Robert Leisner

Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
LOUIS AND MARGARET K. CHANDLER	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Year 1967.	:	

Louis and Margaret K. Chandler petitioned for a redetermination of a deficiency in personal income tax under Article 22 of the Tax Law for the year 1967.

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

ISSUE

Was any income from work done in New Jersey by Margaret K. Chandler, a nonresident, connected to her teaching at Columbia University, nontaxable?

FINDINGS OF FACT

1. Petitioners timely filed a New York State nonresident income tax return for the year 1967.

2. A Notice of Determination of deficiency in personal income tax for the year 1967 was issued on September 28, 1970, against the taxpayers under File No. 73257539.

3. The taxpayer petitioned for redetermination of the deficiency.

4. Margaret K. Chandler earned \$13,968.37 as a professor at Columbia University in 1967.

5. Margaret K. Chandler worked on weekends in her office attached to her residence in New Jersey and this work related to her teaching at Columbia University.

CONCLUSIONS OF LAW

A. The fact that Margaret K. Chandler did some of her work in New Jersey does not make her income from Columbia University in New York exempt where there was no requirement by Columbia University that the work be done in New Jersey. Burke v. Bragalini 10 A.D. 2d 654, Morehouse v. Murphy, 10 A.D. 764.

B. The determination of the deficiency is sustained.

C. Pursuant to the Tax Law, interest shall be added to the total amount due until paid.

DATED: Albany, New York

July 11, 1973

STATE TAX COMMISSION

Norman Gallman

COMMISSIONER

Bruce K. Kasey

COMMISSIONER

Milton Koenig

COMMISSIONER