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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
JOHN B. WALKER AND
CONSTANCE M. WALKER
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) 1961

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 15th day of January, 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon JOHN B. WALKER AND CONSTANCE M. WALKER (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

John B. and Constance M. Walker
1033 Marble Way
Boca Raton, Florida

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

15th day of January, 1973.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
JOHN B. WALKER AND
CONSTANCE M. WALKER
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Tax Law for the (Year(s) 1961

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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 15th day of January, 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon LEON BARTELS (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Leon Bartels
60 East 42nd Street
New York, New York

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
15th day of January, 1973

Lynn Wilson
Martha Funaro



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

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
January 15, 1973

John B. and Constance M. Walker
1033 Marble Way
Boca Raton, Florida

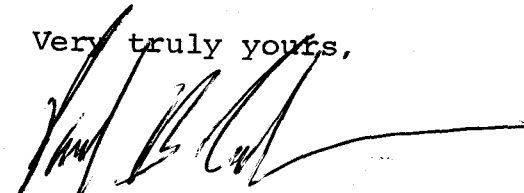
Dear Mr. and Mrs. Walker:

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 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,



Paul B. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
JOHN B. WALKER and : DECISION
CONSTANCE M. WALKER :
for Redetermination of Deficiency or :
for Refund of Personal Income Tax :
under Article 22 of the Tax Law for :
the Year 1961. :

Petitioners, John B. Walker and Constance M. Walker, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1961.

(File No. 1-5852312). 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 July 13, 1972, at 9:15 A.M. Petitioners appeared by Leon Bartels, C.P.A. The Income Tax Bureau appeared by Saul Heckelman, Esq. (Albert J. Rossi, Esq., of Counsel).

ISSUE

Was all of the income received by petitioners, John B. Walker and Constance M. Walker, during the year 1961 from Walker & Crenshaw, Inc. and Globe Press, Inc. allocable to New York State?

FINDINGS OF FACT

1. Petitioners, John B. Walker and Constance M. Walker, filed a New York State income tax nonresident return for the year 1961. They alleged in the return that they worked 206 days outside of New York State during said year and accordingly allocated their salary income during said year.

2. On March 15, 1965, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, John B. Walker and Constance M. Walker, disallowing their allocation of salary income received during the year 1961 and allocating all of said salary income to New York State. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$1,186.48.

3. Petitioners, John B. Walker and Constance M. Walker, were residents of the State of New Jersey during the year 1961.

4. Petitioner, Constance M. Walker, was employed by Walker & Crenshaw, Inc. during the year 1961. She received a salary of \$4,800 during said year. She has failed to submit any documentary or other sufficient evidence to prove the number of days, if any, she worked outside of New York State during the year 1961.

5. Petitioner, John B. Walker, was employed by Walker & Crenshaw, Inc. and Globe Press, Inc. during the year 1961. He received a salary of \$9,000 from Walker & Crenshaw, Inc. and \$6,400 from Globe Press, Inc. during said year.

6. During the year 1961, Walker & Crenshaw, Inc. was a public relations firm, doing public relations work primarily for airlines. Its principal office was located at 500 Fifth Avenue in New York City. It did not maintain offices in New Jersey or Florida. It did maintain offices in Central and South America and in London, England.

7. Petitioner, John B. Walker, failed to submit sufficient evidence to prove the specific number of days he worked outside of New York State during the year 1961.

CONCLUSIONS OF LAW

A. That since petitioners, John B. Walker and Constance M. Walker, failed to prove the specific number of days they worked outside of New York State during the year 1961, they are not entitled to allocate their income for said year in accordance with the meaning and intent of NYCRR 131.16.


B. That the petition of John B. Walker and Constance M. Walker is denied and the Notice of Deficiency issued March 15, 1965, is sustained.

DATED: Albany, New York
January 15, 1973

STATE TAX COMMISSION

COMMISSIONER


COMMISSIONER


COMMISSIONER

AD 32 (2-70) 50M

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N.Y. 12226

Handwritten signature



REASON CHECKED

Unclaimed Refused

Addressee unknown

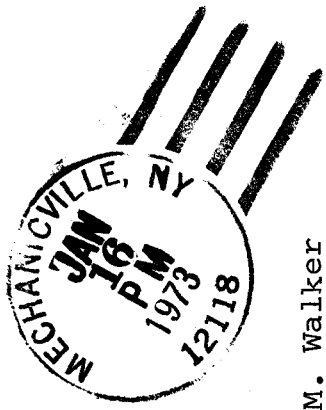
Insufficient address

No such street

No such office in street

Do not remain in this envelope

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John B. and Constance M. Walker

~~1022 Harbrie way~~

~~Deer Raton, Florida~~

CERTIFIED
No. 787546
MAIL