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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HUNTER YAGER and GERTRUDE YAGER

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) 1966

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 17th day of January, 1973, she served the within
Notice of Decision (or Determination) by (certified) mail upon HUNTER AND
GERTRUDE YAGER (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Hunter and Gertrude Yager
19 Sylvan Road
Darien, Connecticut

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

17th day of January, 1973

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HUNTER YAGER and GERTRUDE YAGER

For a Redetermination of a Deficiency or
a Refund of Personal Income
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Tax Law for the (Year(s) 1966

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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 17th day of January, 1973, she served the within
Notice of Decision (or Determination) by (certified) mail upon HIRSCH KAPLAN

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

wrapper addressed as follows:

Hirsch Kaplan
521 Fifth Avenue
New York, New York 10017

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

17th day of January, 1973

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
January 17, 1973

Hunter and Gertrude Yager
19 Sylvan Road
Darien, Connecticut

Dear Mr. and Mrs. Yager:

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

Please take further notice that pursuant to **section 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 relat-
ing 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 TAX COMMISSION

In the Matter of the Petition :
of :
HUNTER YAGER and GERTRUDE YAGER : DECISION
for Redetermination of Deficiency :
or for Refund of Personal Income Tax :
under Article 22 of the Tax Law for :
the Year 1966. :

ISSUE

FINDINGS OF FACT

2. On April 11, 1969, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Hunter Yager and Gertrude Yager, disallowing petitioner, Hunter Yager's allocation of salary income received during the year 1966 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 \$879.61.

3. Petitioners, Hunter Yager and Gertrude Yager, were residents of the State of Connecticut during the year 1966.

4. Petitioner, Hunter Yager, was employed by Grey Advertising, Inc. as an executive vice president during the year 1966. His primary responsibility was the servicing of the Proctor & Gamble Company account. His work required business trips to locations outside of New York State.

5. The offices of Grey Advertising, Inc. were located at 777 Third Avenue in New York City. During the year 1966 the building was air-conditioned only in summer and heated only in winter on weekdays from 8:00 A.M. to 6:00 P.M. Petitioner, Hunter Yager's workload was such that he was unable to fully perform his duties during the normal working day and therefore had to, on occasion, work on weekends and holidays at his home in Connecticut.

6. Petitioner, Hunter Yager, failed to submit satisfactory evidence to prove the specific number of days he worked outside of New York State during the year 1966.

CONCLUSIONS OF LAW

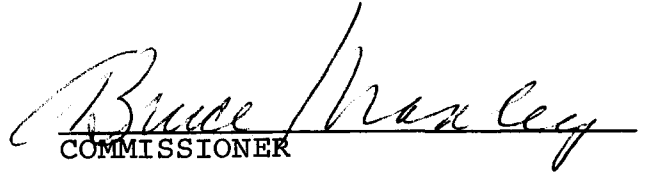
A. That since petitioner, Hunter Yager, failed to prove the number of days he worked for Grey Advertising, Inc. outside of New York State during the year 1966, he is not entitled to allocate his income for said year in accordance with the meaning and intent of NYCRR 131.16.

B. That the petition of Hunter Yager and Gertrude Yager is denied and the Notice of Deficiency issued April 11, 1969, is sustained.

DATED: Albany, New York
January 17, 1973

STATE TAX COMMISSION

COMMISSIONER



COMMISSIONER



COMMISSIONER