

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN G. COPELIN & JEANNETTE K.
COPELIN

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) 1970

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 20th day of August , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon John G. & Jeannette
K. Copelin (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. & Mrs. John G. Copelin
Cow Hill Road
Clinton, Connecticut 06413

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

20th day of August , 1974.

Janet Mack

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214-A
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655
MR. LEISNER 457-2657
MR. COBURN 457-2896

Dated: Albany, New York

August 20, 1974

Mr. & Mrs. John G. Copelin
Cow Hill Road
Clinton, Connecticut 06413

Dear Mr. & Mrs. Copelin:

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

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

JOHN G. COPELIN and JEANNETTE K. COPELIN :

DECISION

for a Redetermination of Deficiency or :
for Refund of Personal Income Tax under :
Article 22 of the Tax Law for the Year :
1970. :

Petitioners, John G. Copelin and Jeannette K. Copelin, have filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1970. (File No. 0-53177087.) On July 2, 1974, petitioners, in writing, waived a formal hearing and submitted the case for decision upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUE

What portion of the salary income received by petitioner, John G. Copelin, from International Telephone and Telegraph Corporation during the year 1970 was allocable to New York State?

FINDINGS OF FACT

1. Petitioners, John G. Copelin and Jeannette K. Copelin, filed New York State income tax nonresident returns for the year 1970. They allocated the income received by petitioner, John G. Copelin, from International Telephone and Telegraph Corporation, based upon the number of days he alleged to have worked for his employer within and without New York State during said year.

2. On September 24, 1973, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, John G. Copelin and Jeannette K. Copelin, imposing additional personal income tax for the year 1970, in the sum of \$1,610.25 upon the grounds that days worked at home in Connecticut were not considered a proper basis for allocating wages outside New York State. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$1,846.10.

3. Petitioner, John G. Copelin, lived in Connecticut in 1970 and worked for International Telephone and Telegraph Corporation based in New York City. His responsibilities as vice-president included contacting senior investment offices of banks and insurance companies located on the eastern seaboard of the United States and Canada. This area included Connecticut.

4. Petitioner, John G. Copelin, failed to submit any documentary or other evidence to show the actual dates and locations that he worked in Connecticut during the year 1970.

CONCLUSIONS OF LAW

A. That petitioner, John G. Copelin, failed to prove which days he alleged to have worked in Connecticut during the year 1970, and, therefore, for purposes of allocation of income, said days cannot be considered days worked outside of New York State.


B. That the petition of John G. Copelin and Jeannette K. Copelin is denied and the Notice of Deficiency issued on September 24, 1973 is sustained.

DATED: Albany, New York

August 20, 1974

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER