

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT D. CRASSWELLER &  
MILDRED C. CRASSWELLER

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) 1968

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

State of New York  
County of Albany

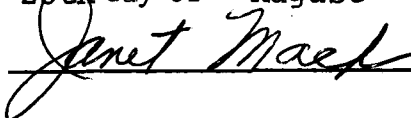
Martha Funaro , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 20th day of August , 19 74, she served the within Notice of Decision (or Determination) by (certified) mail upon Robert D. & Mildred C. Crassweller (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. Robert D. Crassweller  
East Lane, Revonah Woods  
Stamford, Connecticut 06905

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.





STATE OF NEW YORK  
STATE TAX COMMISSION

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MILDRED C. CRASSWELLER

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Tax Law for the Year(s) 1968

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 Irving Block, C.P.A.

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

wrapper addressed as follows: Irving Block, C.P.A.  
200 West 57th Street  
New York, New York 10019

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. Robert D. Crassweller  
East Lane, Revonah Woods  
Stamford, Connecticut 06905**

**Dear Mr. & Mrs. Crassweller:**

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

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In the Matter of the Petition :

of :

ROBERT D. CRASSWELLER and  
MILDRED C. CRASSWELLER :

DECISION

for Redetermination of Deficiency or  
for Refund of Personal Income Tax  
under Article 22 of the Tax Law for  
the Year 1968. :

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Petitioners, Robert D. Crassweller and Mildred C. Crassweller, 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 1968. (File No. 8-13146365). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 2 World Trade Center, New York, New York, on June 18, 1974, at 9:00 A.M. Petitioners appeared by Irving Block, C.P.A. The Income Tax Bureau appeared by Saul Heckelman, Esq., (Solomon Sies, Esq., of counsel).

ISSUE

Were days worked at home in Connecticut during the year 1968 by petitioner, Robert D. Crassweller, allocable as days worked without New York State?

FINDINGS OF FACT


1. Petitioners, Robert D. Crassweller and Mildred C. Crassweller, filed a New York State income tax nonresident return for the year 1968. They allocated the salary income received by petitioner, Robert D. Crassweller, from Council on Foreign Relations, Inc. during said year based upon the number of days he alleged to have worked within and without New York State.


of his New York employer, and therefore, said days cannot be allocated as days worked outside of New York State in accordance with the meaning and intent of section 632(c) of the Tax Law and 20 NYCRR 131.16.

B. That the petition of Robert D. Crassweller and Mildred C. Crassweller is denied and the Notice of Deficiency issued May 22, 1972, is sustained.

DATED: Albany, New York  
August 20, 1974

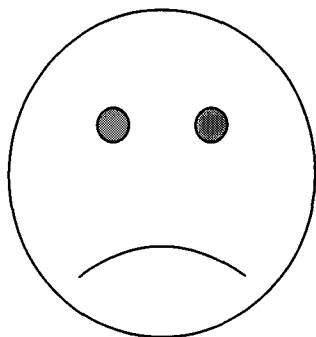
STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

# CORRECTION FOLLOWS



*NOTE*: THE FOLLOWING  
DOCUMENT(S) ARE BEING REFILMED  
TO ENSURE CLARITY

PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK

STATE TAX COMMISSION

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ISSUE

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FINDINGS OF FACT

1. Petitioners, Robert D. Crassweller and Mildred C. Crassweller, filed a New York State income tax nonresident return for the year 1968. They allocated the salary income received by petitioner, Robert D. Crassweller, from Council on Foreign Relations, Inc. during said year based upon the number of days he alleged to have worked within and without New York State.

2. On May 22, 1972, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Robert D. Crassweller and Mildred C. Crassweller, imposing additional personal income tax for the year 1968 in the sum of \$477.41, upon the grounds that days spent at home are an improper basis for allocating income from wages. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$566.28.

3. Petitioners, Robert D. Crassweller and Mildred C. Crassweller, were residents of the State of Connecticut during the year 1968. They lived in a home located at East Lane, Revonah Woods, Stamford, Connecticut.

4. Petitioner, Robert D. Crassweller, was employed by Council on Foreign Relations, Inc. as a council visiting fellow during the year 1968 at a salary of \$21,120.00. He was to carry out a study on the Caribbean and the United States involvement there. He was expected to be in residence at the Council unless traveling or on vacation. He was expected to prepare a written study suitable for publication.

5. During the year 1968, Council on Foreign Relations, Inc. maintained its headquarters at 58 East 68th Street in New York City. Petitioner, Robert D. Crassweller, was given temporary office facilities at said headquarters during the period of his employment.

6. Petitioner, Robert D. Crassweller, used a room in his home in Connecticut as an office during the year 1968. He maintained his files, books and other materials and carried on part of his research at home. It was more convenient for him to perform this work at home since the materials and books were stored there.

#### CONCLUSIONS OF LAW

A. That the days worked at home in Connecticut during the year 1968 by petitioner, Robert D. Crassweller, were worked there by reason of his necessity and convenience and not for the necessity




of his New York employer, and therefore, said days cannot be allocated as days worked outside of New York State in accordance with the meaning and intent of section 632(c) of the Tax Law and 20 NYCRR 131.16.

B. That the petition of Robert D. Crassweller and Mildred C. Crassweller is denied and the Notice of Deficiency issued May 22, 1972, is sustained.

DATED: Albany, New York  
August 20, 1974

STATE TAX COMMISSION

  
PRESIDENT

  
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