

POOR
QUALITY
THE FOLLOWING
DOCUMENT (S)
ARE
FADED & BLURRED

PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

D. WARD EVANS and MARIE K. EVANS

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

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, 1968
and 1969.

State of New York
County of Albany

Janet Mack , 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 16th day of September , 1974 , she served the within
Notice of Decision (or Determination) by (certified) mail upon D. Ward Evans and
Marie K. Evans ~~(representative of the)~~ the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. & Mrs. D. Ward Evans

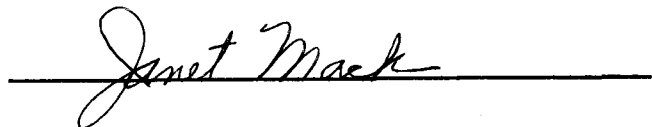
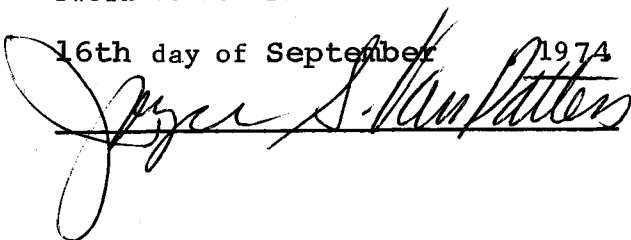
57 Regent Street
Wilkes Barre, Pennsylvania 18702

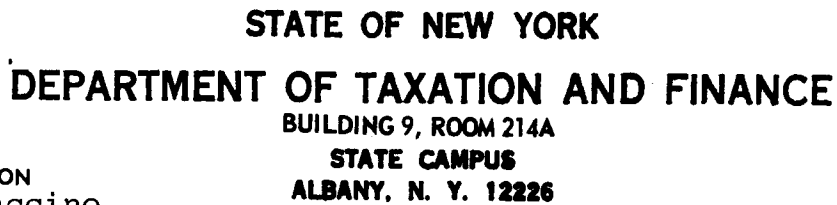
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the ~~(representative of the)~~
~~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

16th day of September 1974





DATED: Albany, New York
September 16, 1974

Mr. & Mrs. D. Ward Evans
57 Regent Street
Wilkes Barre, Pennsylvania 18702

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
D. WARD EVANS and MARIE K. EVANS	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Years 1967, 1968 and 1969.	:	

Petitioners, D. Ward Evans and Marie K. Evans, have filed a petition for a redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the years 1967, 1968 and 1969. (File No. 9-44556951).

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

ISSUE

Was the income received by petitioner, Marie K. Evans, during the years 1967, 1968 and 1969, taxable by New York State?

FINDINGS OF FACT

1. Petitioners, D. Ward Evans and Marie K. Evans, filed joint New York State income tax returns for the years 1967, 1968 and 1969. For each of said years they failed to include income earned by Mrs. Evans outside of New York State.

2. On March 15, 1971, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, D. Ward Evans and Marie K. Evans, imposing additional personal income tax

upon the income received by them during the years 1967, 1968 and 1969 upon the grounds that the failure to include Mrs. Evans' income was improper in the computation of total New York income. In accordance with the aforementioned Statement, it issued a Notice of Deficiency in the sum of \$339.93.

3. During the years in question, petitioners, D. Ward Evans and Marie K. Evans, were residents of Pennsylvania and lived at 57 Regent Street, Wilkes Barre, Pennsylvania.

4. Petitioner, D. Ward Evans, was employed by the State of New York at the Warwick Training School, where he maintained living quarters until 1973. Shortly after he began working there in 1957, he was asked to list a New York State address other than the one on the school grounds. He did so by giving and using the address of his mother-in-law, at 52 North Main Street, Ellenville, New York. This address was also used for filing tax returns. At no time did petitioner, D. Ward Evans, or his wife, Marie K. Evans, maintain a residence at this address.

5. During the years in question, petitioner, Marie K. Evans, worked as a bookkeeper for Weinstock Auto Parts, 564-70 South Main Street, Wilkes Barre, Pennsylvania, and Home Reader Service, 321 Miller Building, Scranton, Pennsylvania.

CONCLUSIONS OF LAW

A. That petitioners, D. Ward Evans and Marie K. Evans, were residents of Pennsylvania during the years 1967, 1968 and 1969.

B. That the income received by petitioner, D. Ward Evans, during the years 1967, 1968 and 1969 was taxable by New York State since it was derived from a New York source.

C. That the income received by petitioner, Marie K. Evans, during the years 1967, 1968 and 1969 was not taxable by New York State since it was not derived from a New York source.

D. That the petition D. Ward Evans and Marie K. Evans is sustained, and the Notice of Deficiency issued March 15, 1971, is cancelled.

DATED: Albany, New York
September 16, 1974

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER