

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

THEODORE D. HELPRIN & DOROTHY HELPRIN

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) 1966, 1967 &  
1969

State of New York  
County of Albany

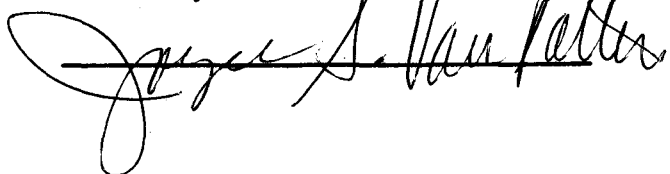
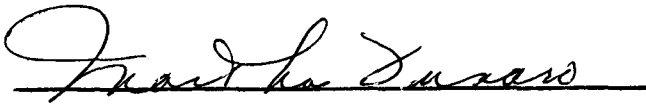
Martha Funaro , being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 25th day of June , 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Theodore D. &  
Dorothy Helprin (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. Theodore D. Helprin  
132 Doolittle Road  
Stamford, Connecticut 06902

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

25th day of June , 1974.

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
THEODORE D. HELPRIN & DOROTHY HELPRIN

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) 1966, 1967 &  
1969

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 2nd day of July , 19 74, she served the within  
Notice of Decision (or Determination) by (certified) mail upon E. Richard Landis,  
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: E. Richard Landis, C.P.A.  
575 Madison Avenue  
New York, New York 10022

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

2nd day of July , 1974

*Joseph J. Van Patten*

*Martha Funaro*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

THEODORE D. HELPRIN & DOROTHY HELPRIN

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) 1966, 1967 &  
1969

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 25th day of June , 19 74 she served the within  
Notice of Decision (or Determination) by (certified) mail upon E. Richard Landis,  
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: E. Richard Landis, C.P.A.  
501 Madison Avenue  
New York, New York 10022

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.

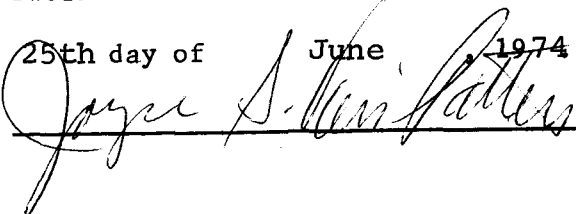
That deponent further says that the said addressee is the (representative  
of) petitioner herein and that the address set forth on said wrapper is the last  
known address of the (representative of the) petitioner.

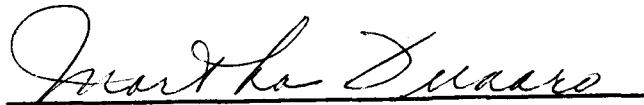
Sworn to before me this

25th day of

June

1974







STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION  
Mario A. Procaccino  
~~XXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

**Dated:** Albany, New York

**June 25, 1974**

**Mr. & Mrs. Theodore D. Halprin**  
**132 Doolittle Road**  
**Stamford, Connecticut 06902**

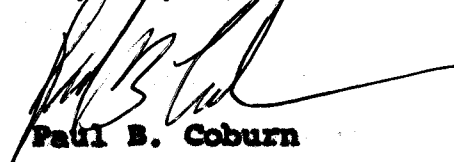
**Dear Mr. & Mrs. Halprin:**

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 OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petitions	:	
of	:	
THEODORE D. HELPRIN and	:	DECISION
DOROTHY HELPRIN	:	
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Years 1966, 1967 and 1969.	:	

---

Petitioners, Theodore D. Helprin and Dorothy Helprin, have filed petitions for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1966, 1967 and 1969. (File No. 73178042 and 9-3320619.) 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 March 22, 1974, at 10:30 A.M. Petitioner Theodore D. Helprin appeared pro se and for his wife, petitioner, Dorothy Helprin. The Income Tax Bureau appeared by Saul Heckelman, Esq., (Francis X. Boylan, of counsel).

#### ISSUE

What portion of the salary income received by petitioner, Theodore D. Helprin, from Theodore D. Helprin, Inc. during the years 1966, 1967 and 1969 was allocable to New York State?

#### FINDINGS OF FACT

1. Petitioners, Theodore D. Helprin and Dorothy Helprin, filed New York State income tax nonresident returns for the years 1966, 1967 and 1969. They allocated the salary income received

by petitioner, Theodore D. Helprin, from his employer, Theodore D. Helprin, Inc., based upon the number of alleged days he worked within and without New York State during said years. They claimed on said returns that he worked 265 days during the year 1966 of which 101 days were worked outside of New York State, 238 days during the year 1967 of which 71 days were worked outside of New York State and 252 days during the year 1969 of which 82 days were worked outside of New York State.

2. On September 28, 1970, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Theodore D. Helprin and Dorothy Helprin, imposing additional personal income tax for the year 1966 in the sum of \$1,406.75 and for the year 1967 in the sum of \$458.54 upon the salary received by petitioner, Theodore D. Helprin from Theodore D. Helprin, Inc. It disallowed an allocation of all of the days worked outside of New York State during the year 1966 for lack of proof. It further disallowed an allocation of days worked at home during the year 1967. In accordance with the aforesaid Statement of Audit Changes it issued a Notice of Deficiency in the sum of \$2,224.13.

3. On January 29, 1973, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Theodore D. Helprin and Dorothy Helprin, imposing additional personal income tax for the year 1969 in the sum of \$710.72 upon the salary income received by petitioner, Theodore D. Helprin, from Theodore D. Helprin, Inc. It disallowed an allocation of days worked at home during the year 1969. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$829.62.

4. Petitioners, Theodore D. Helprin and Dorothy Helprin, were residents of the State of Connecticut during the years 1966, 1967 and 1969. They resided in a home located at 132 Doolittle Road, Stamford, Connecticut.

5. Petitioner, Theodore D. Helprin, was employed by Theodore D. Helprin, Inc., as a marine surveyor during the years 1966, 1967 and 1969. A marine surveyor adjusts claims for damages to cargo during shipping. He received a salary of \$45,500.00 in 1966, \$27,500.00 in 1967 and \$45,000.00 in 1969. The offices of the corporation were located at 116 John Street in New York City. The offices were open Monday through Friday during normal business hours.

6. The work performed at home by petitioner, Theodore D. Helprin, during the years 1966, 1967 and 1969 consisted of preparing reports on the findings of his own surveys and editing reports of surveyors who worked under his supervision. It was more convenient for him to perform this work at home since he did not have enough time during the normal business day because of the volume of work and traveling required and because he did not have to commute to New York.

7. During the year 1966 petitioner, Theodore D. Helprin, worked a total of 233 days of which 22 days were worked outside of New York State and not at his home. During the year 1967 he worked a total of 238 days of which 18 days were worked outside of New York State and not at home. During the year 1969 he worked a total of 223 days of which 44 days were worked outside of New York State and not at home.

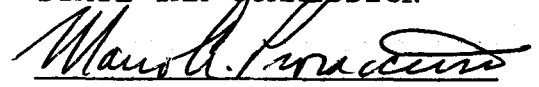


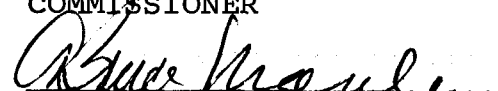
A. That the days worked at home by petitioner, Theodore D. Helprin, during the years 1966, 1967 and 1969 were worked there by reason of his necessity and convenience and not for the necessity of his employer and, therefore, said days cannot be considered days worked outside of New York State in accordance with the meaning and intent of section 632(c) of the Tax Law and 20 NYCRR 131.16. Therefore, for purposes of allocation of salary income he worked 233 days during the year 1966 of which 211 days are considered worked in New York State, 238 days during the year 1967 of which 220 days are considered worked in New York State and 223 days during the year 1969 of which 179 days are considered worked in New York State.

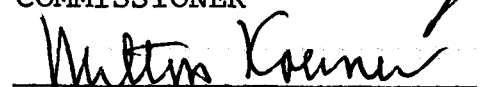
B. That the petitions of Theodore D. Helprin and Dorothy Helprin are granted to the extent of reducing New York taxable income for the year 1966 from \$35,109.00 to \$31,624.00 and of reducing additional personal income tax due for the year 1966 from \$1,406.75 to \$1,058.25 together with such interest as may be lawfully due; that the Income Tax Bureau is hereby directed to accordingly modify the Notice of Deficiency issued September 28, 1970; and, that except as so granted, the petitions are in all other respects denied.

DATED: Albany, New York  
June 25, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12227

575

**CERTIFIED**

No. 253999

**MAIL**

E. Richard Landis, C.P.A.  
575  
501 Madison Avenue  
New York, New York 10022

**Not in Directory**

