

POOR
QUALITY
THE FOLLOWING
DOCUMENT (S)
ARE
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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EUGENE C. TRAVIS

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) 1968.

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 17th day of October, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon EUGENE C. TRAVIS

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Mr. Eugene C. Travis
720 Eucalyptus Drive
Hillsborough, California 94010

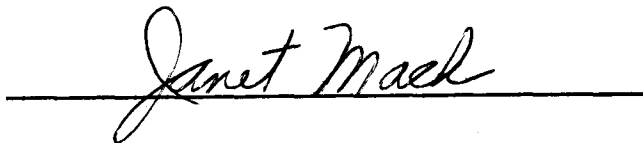
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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 October, 1974.







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
October 17, 1974

Mr. Eugene C. Travis
720 Eucalyptus Drive
Hillsborough, California 94010

Dear Mr. Travis:

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,

L. Robert Leisner
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

AD-1.12 (8/73)

STATE TAX COMMISSION

In the Matter of the Petition :
of :
EUGENE C. TRAVIS :
for Redetermination of a Deficiency :
or for Refund of Personal Income :
Taxes under Article 22 of the Tax :
Law for the Year 1968. :

DECISION

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

Did petitioner, Eugene C. Travis, substantiate the allocation of wages that he claimed for services rendered within and without New York State during the year 1968?

1. Petitioner, Eugene C. Travis, and his wife, Grace E. Travis, timely filed a New York State tax nonresident return for the year 1968. He indicated on that return that he worked a total of 209 days during said year, of which 54 were days worked within New York State. He claims an allocation of wages based on the above days.

2. On April 10, 1972, the Income Tax Bureau issued a Notice of Deficiency against petitioner, Eugene C. Travis and his wife, imposing personal income tax upon them in the sum of \$2,560.45 upon the grounds that he had failed to substantiate the allocation of wages that he claimed for days worked within and without New York State during the year 1968.

3. Petitioner, Eugene C. Travis, and his wife were residents of the State of Connecticut during the year 1968, and lived at 97 Ridge Acres Road, Darien, Connecticut.

4. During the year 1968, petitioner, Eugene C. Travis, was employed by Hayden Stone Incorporated, 25 Broad Street, New York. He was placed in charge of developing a National Institutional Sales department. Profit centers of this operation were located not only in New York City, but in Boston, Chicago, San Francisco, Los Angeles and smaller cities in various other states. His activities required extensive travel to the above-mentioned profit centers. His income was predicated upon his developing sales in each of these areas and his year-end bonus, if any, was based upon his success in developing each of these areas.

5. When asked to submit proof of days worked outside of New York State, petitioner, Eugene C. Travis, was unable to locate his 1968 diary. He did, however, submit a summary of the 1967 schedule of days worked outside of New York State outlining his duties and an excerpt of a report prepared in 1969 when he left Hayden Stone Incorporated showing the total

sales volume of his department and the amount of sales inside and outside of New York State for 1965 through 1968 and the continuity of out-of-state sales.

CONCLUSIONS OF LAW

A. That petitioner, Eugene C. Travis, failed to submit direct evidence for the year 1968 to support his statement that he worked 155 days inside of New York State and 54 days outside of New York State during 1968. However, the evidence of the other years taken together with the out-of-state sales figures for 1968 supports the presumption of continuity of out-of-state work, and substantiate the fact that he did work outside of New York State during 1968.

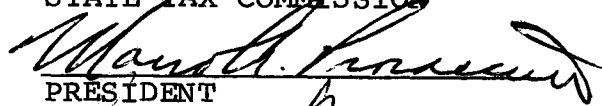
B. That on the basis of the proof submitted the Commission finds that, petitioner, Eugene C. Travis, worked 36 days outside of New York State and 173 days inside of New York State during the year 1968.

C. The petition of Eugene C. Travis is granted to the extent of allowing him to allocate 36 days as days worked outside of New York State. In all other respects the deficiency issued April 10, 1972 is sustained. Pursuant to the Tax Law interest shall be added to the total amount due until the date of payment.

D. The deficiency issued April 10, 1972 shall be recomputed in accord with this decision.

DATED: Albany, New York
October 17, 1974

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

AD 32 (6-73) 250M

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

*Moved
Not Forwardable*

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Dr. Rock

Mr. Eugene C. Travis

720 Eucalyptus Drive

Hillsborough, California 94010

CERTIFIED

No. 201956

MAIL



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
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Very truly yours,

L. Robert Leisner
L. Robert Leisner
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
EUGENE C. TRAVIS
for Redetermination of a Deficiency
or for Refund of Personal Income
Taxes under Article 22 of the Tax
Law for the Year 1968.

DECISION

Petitioner, Eugene C. Travis, has 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 year 1968. (File No. 8-13403951.)

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

ISSUE

Did petitioner, Eugene C. Travis, substantiate the allocation of wages that he claimed for services rendered within and without New York State during the year 1968?

FINDINGS OF FACT

1. Petitioner, Eugene C. Travis, and his wife, Grace E. Travis, timely filed a New York State tax nonresident return for the year 1968. He indicated on that return that he worked a total of 209 days during said year, of which 54 were days worked within New York State. He claims an allocation of wages based on the above days.

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CONCLUSIONS OF LAW

A. That petitioner, Eugene C. Travis, failed to submit direct evidence for the year 1968 to support his statement that he worked 155 days inside of New York State and 54 days outside of New York State during 1968. However, the evidence of the other years taken together with the out-of-state sales figures for 1968 supports the presumption of continuity of out-of-state work, and substantiate the fact that he did work outside of New York State during 1968.

B. That on the basis of the proof submitted the Commission finds that, petitioner, Eugene C. Travis, worked 36 days outside of New York State and 173 days inside of New York State during the year 1968.

C. The petition of Eugene C. Travis is granted to the extent of allowing him to allocate 36 days as days worked outside of New York State. In all other respects the deficiency issued April 10, 1972 is sustained. Pursuant to the Tax law interest shall be added to the total amount due until the date of payment.

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