

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES S. and COLLETTE RICHARDSON

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 and 1968 :

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

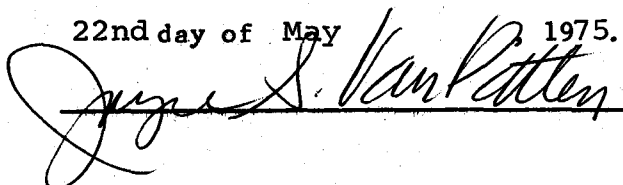
State of New York
County of Albany

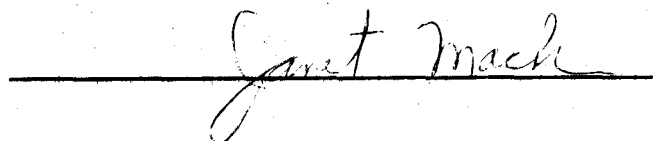
JANET MACK, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 22nd day of May, 1975, she served the within
Notice of Decision (~~or Determination~~) by (certified) mail upon Charles S. and
Collette Richardson (~~representative~~) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. & Mrs. Charles S. Richardson
110 Buck Road
Box 3667
Greenville, Delaware 19807
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

22nd day of May 1975.







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION
~~James H. Tully, Jr.~~
~~MARIO A. PROCCACCIO, 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
May 22, 1973

Mr. & Mrs. Charles S. Richardson
110 Buck Road
Box 3667
Greenville, Delaware 19807

Dear Mr. & Mrs. Richardson:

Please take notice of the **DECISION**
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section (S) ~~8890~~ 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,

Nigel G. Wright

Nigel G. Wright

HEARING OFFICER

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~
Petitioner's representative
Law Bureau

STATE TAX COMMISSION

A hearing was duly held on September 10, 1974, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, before Nigel G. Wright, Hearing Officer. The petitioner was

not represented. The Income Tax Bureau was represented by Saul Heckelman, Esq., appearing by Alexander Weiss, Esq. The record of said hearing has been duly examined and considered.

ISSUE

The issue in this case is whether work done at home by a nonresident is to be considered.

FINDINGS OF FACT

1. Petitioners, during the years in question, were domiciliaries and residents of Marshfield, Massachusetts, about twenty-five miles from Milton, Massachusetts, where Mr. Richardson worked and two hundred miles from New York City where Mrs. Richardson worked.

2. Mrs. Richardson from 1951 to 1959 had worked as a home furnishings editor for Brides Magazine. That magazine had been acquired in 1959 by Conde Nast Publications, Inc., whose offices were at 420 Lexington Avenue, New York City. Mrs. Richardson continued to work for Conde Nast. She was the editor of Vogue's Book of Etiquette and other hard-cover volumes. She was considered to be an employee, although she was allowed to arrange her work as much like a "free-lance" editor as possible. She was not provided with office space at the company's premises, although she would at times go there to consult with other staff members.

3. Mrs. Richardson has maintained an apartment at East 36th

Street, New York City. This is a one-bedroom apartment with ordinary bedroom and living room furniture and also with a desk and a typewriter. Mrs. Richardson herself paid the rent and the upkeep for this apartment. These amounts were deducted on petitioner's Federal income tax returns as business expenses. Mrs. Richardson used this apartment for her editorial work, for consultations with other personnel of Conde Nast and for consultations with other persons.

4. Petitioners, at their Marshfield residence, built a room on the second floor especially for Mrs. Richardson's work. This was equipped with two big tables, files and a library.

5. Mr. Richardson would usually spend most of his normal work week at Milton where his employer, The Milton Academy, furnishes him with a house. He would be home only on weekends. Mrs. Richardson would stay at the New York City apartment about every other week. The other weeks she would work at her home in Milton. As a result, she worked in Milton, Massachusetts, about two-thirds of her workdays.

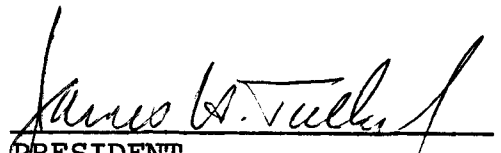
CONCLUSIONS OF LAW

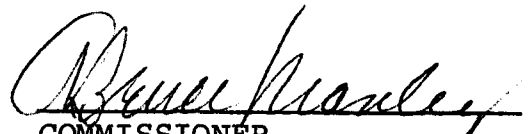
The work done at home by Mrs. Richardson was properly attributable to New York State for purposes of allocating her salary income.


The deficiencies are found to be correct and are due together with such interest as shall be computed under section 684 of the Tax Law.

DATED: Albany, New York
May 22, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER