

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
BRUCE MINNIX and CORINNE MINNIX :

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, 1969 :
and 1970.

State of New York
County of Albany

Donna Scranton , 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 May , 1976 , she served the within
Notice of Decision (~~or Determination~~) by (certified) mail upon Bruce and
Corinne Minnix (~~representative of~~) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. and Mrs. Bruce Minnix
20 Jackson Street
Cape May, New Jersey 08204

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 May , 1976.

Donna Scranton
Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

DATED: Albany, N.Y.

May 17, 1976

TELEPHONE: (518) 457-3850

Mr. and Mrs. Bruce Minnix
20 Jackson Street
Cape May, New Jersey 08204

Dear Mr. and Mrs. Minnix:

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

Please take further notice that pursuant to
Section ~~690~~ **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.

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. They
will be referred to the proper party for reply.

Very truly yours,

PAUL B. COBURN
SUPERVISING TAX
HEARING OFFICER

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
BRUCE MINNIX and CORINNE MINNIX	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the	:	
Years 1968, 1969 and 1970.	:	

Petitioners, Bruce Minnix and Corinne Minnix, residing at 20 Jackson Street, Cape May, New Jersey 08204, have filed a petition for a redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1968, 1969 and 1970. (File No. 9-33101155). A formal hearing was held before Nigel G. Wright, Hearing Officer, on November 18, 1975, at 9:00 A.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. Petitioners appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Jr., Esq., (Alexander Weiss, Esq., of counsel).

ISSUE

Were days worked at home in New Jersey during the years 1968, 1969 and 1970 by petitioner, Bruce Minnix, allocable as days worked without New York State?

FINDINGS OF FACT

1. Petitioners, Bruce Minnix and Corinne Minnix, filed New York State income tax nonresident returns for the years 1968, 1969 and 1970. They allocated salary income received by petitioner, Bruce Minnix, based upon the number of days he alleged to have worked without New York State during said years.

2. On December 28, 1970, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Bruce Minnix and Corinne Minnix, imposing additional personal income tax for the years 1968 and 1969 upon the grounds that days worked at home in New Jersey were not a proper basis for allocation of income. In accordance with the aforesaid Statement of Audit Changes it issued a Notice of Deficiency on December 28, 1973, in the sum of \$2,397.59.

3. On November 26, 1973, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Bruce Minnix and Corinne Minnix, imposing additional personal income tax for the year 1970 upon the grounds that time spent at home in New Jersey was not a proper basis of allocation of income from salary. In accordance with the aforesaid Statement of Audit Changes it issued a Notice of Deficiency on November 26, 1973, in the sum of \$2,544.86.

4. Petitioners, Bruce Minnix and Corinne Minnix, resided in Cape May, New Jersey, during the years 1968, 1969 and 1970. Bruce Minnix

was a television director under contract with the Leo Burnett Company, Inc. and Procter & Gamble Productions, Inc. in the years in question. The preparations for the programs and the recording for telecasting were performed in the CBS studios in New York, New York, on an alternating two-day or three-day week schedule. He commuted to the CBS studios weekly arriving the evening before the program was scheduled and remaining in New York for the two or three days. He would be given the script in advance so that he would be prepared at the start of each day to direct the actors, the camera and lighting crews. Some of this preparation was done at his home in New Jersey.

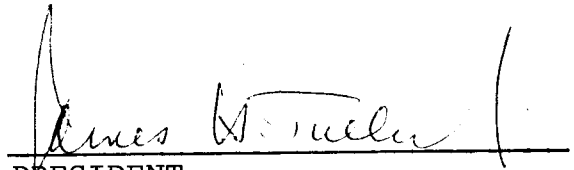
CONCLUSIONS OF LAW


A. That the days worked at home in New Jersey, during the years 1968, 1969 and 1970 by petitioner, Bruce Minnix, were worked there by reason of his necessity and his convenience and not for the necessity of his employer and, therefore, said days may not be held to be days worked without New York State in accordance with the meaning and intent of section 632(c) of the Tax Law and 20 NYCRR 131.16.

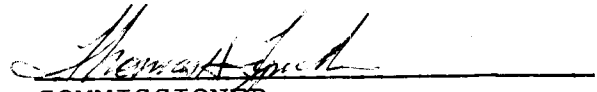
B. That the petition of Bruce Minnix and Corinne Minnix is denied and the notices of deficiency issued on November 26, 1973 and December 28, 1973, are sustained.

DATED: Albany, New York
May 17, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER