

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
ROBERT F. and INGRID M. DRESSLER : AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article(s) 22 of the :  
Tax Law for the Year(s) ~~or Period(s)~~ :  
1971 and 1972.

State of New York  
County of Albany

Bruce Batchelor , 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 7th day of March , 1977, she served the within  
Notice of Decision by (certified) mail upon Robert F. and Ingrid M.  
Dressler (~~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. Robert F. Dressler  
308 Ridgewood Avenue  
Ridgewood, New Jersey 07450

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 Postal Service within the State of New York.

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

7th day of March , 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

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of

ROBERT F. and INGRID M. DRESSLER

AFFIDAVIT OF MAILING

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a Revision of a Determination or a Refund  
of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the Year(s) ~~or Period(s)~~  
1971 and 1972.

State of New York  
County of Albany

Bruce Batchelor, being duly sworn, deposes and says that  
he is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 7th day of March, 1977, he served the within  
Notice of Decision by (certified) mail upon Robert Michelson, Esq.

(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Robert Michelson, Esq.  
One WUI Plaza, Suite 200  
New York, NY 10004

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 Postal Service within the State of New York.

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

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Bruce Batchelor

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

March 7, 1977

TELEPHONE: (518) ~~457-1723~~

Mr. & Mrs. Robert F. Dressler  
308 Ridgewood Avenue  
Ridgewood, New Jersey 07450

Dear Mr. & Mrs. Dressler:

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 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,

**Frank J. Puccia**  
**Supervisor of**  
**Small Claims Hearings**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :

of :

ROBERT F. and INGRID M. DRESSLER : DECISION

for a Redetermination of a Deficiency or for :  
Refund of Personal Income Tax under Article  
22 of the Tax Law for the Years 1971 and :  
1972.

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Petitioners, Robert F. and Ingrid M. Dressler, residing at 308 Ridgewood Avenue, Ridgewood, New Jersey 07450, have filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the years 1971 and 1972. (File No. 2-23135768). A small claims hearing was scheduled at the offices of the State Tax Commission, Department of Taxation and Finance, Two World Trade Center, Room 65-31, 65th Floor, New York, New York, for August 23, 1976, at 1:15 P.M. Petitioners, Robert F. and Ingrid M. Dressler, waived a small claims hearing and requested that the State Tax Commission decide the case upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUE

Whether the days worked at home by petitioner, Robert F. Dressler, during the years 1971 and 1972 are considered days worked outside New York State.

FINDINGS OF FACT

1. Petitioners, Robert F. and Ingrid M. Dressler, filed New York State nonresident income tax returns for the years 1971 and 1972. They allocated petitioner, Robert F. Dressler's salary income based on the number of days worked both within and without the State of New York. For the tax year 1971 petitioner, Robert F. Dressler, claimed 109 days as days worked outside of New York State. Of the 109 days claimed as days worked outside New York State, 66 were days worked at home. For the year 1972, 88 days were claimed as days worked outside of New York State of which all were days worked at petitioner, Robert F. Dressler's home.

2. On January 25, 1974, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Robert F. and Ingrid M. Dressler, disallowing the computation of petitioner, Robert F. Dressler's New York income for the years 1971 and 1972, on the grounds that the 66 days for 1971 and the 88 days for 1972, attributed to work at home, were not recognized as days worked outside of New York, and, therefore, not a proper basis for allocation of income from salaries or wages.

3. Petitioners, Robert F. and Ingrid M. Dressler, were residents of the State of New Jersey during the years 1971 and 1972.

4. Petitioner, Robert F. Dressler, is a mathematics professor at The City College of The City University of New York.

5. During the years 1971 and 1972, petitioner, Robert F. Dressler, received a grant from the National Science Foundation regarding his research. Upon award of a research proposal, The City College Research Foundation acts as the research administration agent concerned with proper expenditures, i.e., salaries, purchases, etc., in accordance with the funding agencies rules and regulations. The maintenance of fiscal records is included in the administration of the award. The scientific or technical product of the research and the personal supervision of the professor's research effort is the responsibility of the professor.

6. Petitioner, Robert F. Dressler, has stated that by contract his duties represent approximately 40% research and 60% teaching. All of the teaching duties are performed in New York State. The research work performed by petitioner, Robert F. Dressler, is primarily performed at the petitioner's home residence. He has stated that the research is based almost entirely upon his own personal collection of work papers, and life-time professional retained work product, drawings, calculations, memos, notes, diagrams, etc. He has further

stated that because of the poor working conditions at his place of employment, (City College, Harlem), intensive intellectual research is impossible. In addition, petitioner, Robert F. Dressler, states that the daily transportation into New York State of the vast personal collection of his work product and research materials necessary to perform his research duties would be prohibitively inconvenient and expensive, due to the amount of such materials and their irreplaceable unique nature.

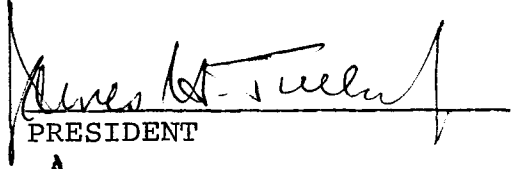
CONCLUSIONS OF LAW

A. That the 66 days worked at home during 1971 and the 88 days worked at home during 1972 by petitioner, Robert F. Dressler, were worked by reason of his necessity and convenience and not for the necessity of his employers; and, therefore, said days must be held to be days worked within 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 Robert F. and Ingrid M. Dressler is denied and the Notice of Deficiency issued March 31, 1975, is sustained.

DATED: Albany, New York  
March 7, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER