

STATE OF NEW YORK
STATE TAX COMMISSION

Noonan
P.I. - 1970

In the Matter of the Petition

of
Gerald G. & Suzanne Noonan

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) 1965

*See sub
CCH #
99-326*

State of New York
County of Albany

Diane Farrington, 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 20th day of November, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Gerald G. & Suzanne Noonan (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Gerald G. & Suzanne Noonan
52 Valley Road
Larchmont, New York

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

20th day of November, 1970.

Janet Wright

Diane Farrington

STATE OF NEW YORK
STATE TAX COMMISSION

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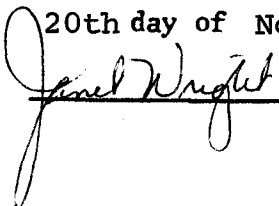
State of New York
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51 E. 67th Street
New York, New York
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

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Sworn to before me this

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5. The result of the tax computation in this case is that the total of the taxes paid on the resident return and the non-resident return, in this case, is exactly what it would have been if the taxpayer had filed as a resident for the entire year. It is also exactly the same as if taxpayer had filed as a non-resident for the entire year.

Upon the foregoing findings and all the evidence in the case,
The State Tax Commission hereby

DECIDES:

A. Section 654(d) of the Tax Law is valid. Its purpose is to insure that all New York income for the taxable year is taxed at graduated rates instead of being split into two separate amounts each taxable at a low-bracket rate. Any out-of-state income earned while a non-resident is not taxable and is not considered for the purpose of specifying tax brackets.

B. The refund was properly denied, and the petition is dismissed.

DATED: Albany, New York
November 18, 1970

STATE TAX COMMISSION

Norman Gallman

COMMISSIONER

Bruce Mauley

COMMISSIONER

Milton K...

COMMISSIONER