

STATE OF NEW YORK  
STATE TAX COMMISSION

Vaughn  
P.I. - 1970

In the Matter of the Petition  
of  
JANYCE VAUGHN  
For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 16 of the  
Tax Law for the (Year(s) 1957

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

State of New York  
County of Albany

Claire A. Draves , 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 30th day of November , 1970 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Janyce Vaughn

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

Janyce Vaughn  
5 Tudor City Place  
New York, New York 10017

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  
30th day of November , 19 70

Jacob Wright

Claire A. Draves

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Application :  
of :  
JANYCE VAUGHN : DETERMINATION  
for a Redetermination of a Deficiency :  
or for Refund of Personal Income Taxes :  
under Article 16 of the Tax Law for the :  
year 1957. :

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Taxpayer applied for a redetermination of a deficiency or for refund of personal income taxes of \$133.44 plus \$26.02 penalty and interest imposed by Article 16 of the Tax Law for the year 1957 under a notice of additional assessment issued under date of October 15, 1959, assessment number B677230. A formal hearing was held before Francis X. Boylan, Hearing Officer, in the offices of the State Tax Commission in the City of New York on December 8, 1969. The applicant appeared, the Income Tax Bureau was represented by Edward H. Best, Esq. (Albert J. Rossi, Esq. of counsel).

FINDINGS OF FACT

1. The issue in this case is whether the taxpayer was a resident of New York State for tax purposes during the period of time she was employed outside the United States.
2. As of May 31, 1956 taxpayer was employed by Free Europe Committee in New York City. Taxpayer filed a tax return for 1956 listing her address as 545 West 236th Street, New York City.
3. Taxpayer was transferred to Paris, France where she was employed from December 8, 1956 to August 23, 1958. From October 1958 to August 1959 the taxpayer worked for the American Embassy in Paris.
4. While in Paris the taxpayer maintained no permanent place of abode.

5. The taxpayer has resided in New York State since August 1959.

DECISION

A. The taxpayer was domiciled in New York State for the tax year 1957 and taxable as a resident.

B. The notice of deficiency is sustained, and the application is denied.

DATED: Albany, New York  
*November 27, 1970*

STATE TAX COMMISSION

*Thomas Gallivan*  
\_\_\_\_\_  
PRESIDENT

*Bruce Manley*  
\_\_\_\_\_  
COMMISSIONER

*Milton Koenig*  
\_\_\_\_\_  
COMMISSIONER