

STATE OF NEW YORK
STATE TAX COMMISSION

Weth. 11
P.I. - 1970

In the Matter of the Petition

of
THOMAS G. WETHERAL

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

For a Redetermination of a Deficiency or
a Refund of Personal Income Taxes
Taxes under Article(s) 16 of the
Tax Law for the (Year(s) 1959

State of New York
County of Albany

Joyce S. Van Patten , 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 9th day of July , 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Thomas G.

Wetheral (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Thomas G. Wetheral
417 Julia Street
Huntsville, Alabama

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

9th day of July , 1970.

James Wright

Joyce S. Van Patten

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
THOMAS G. WETHERAL	:	DETERMINATION
for Revision or Refund of Personal	:	
Income Taxes under Article 16 for	:	
the year 1959	:	

Taxpayer filed an application for revision or refund of personal income taxes under Article 16 of the Tax Law for the year 1959. A formal hearing was held before Solomon Sies, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on March 21, 1967. The taxpayer appeared.

The State Tax Commission hereby

FINDS:

1. The issue in this case is whether the taxpayer was a resident of the State of New York for income tax purposes during the taxable year of 1959.

2. On June 3, 1963, taxpayer was assessed pursuant to Notice of Additional Assessment of Income Tax numbered AB050153 in the amount of \$756.46 for the taxable year of 1959.

3. Application for revision and demand for hearing were timely filed.

4. Taxpayer was employed as an electronics engineer by Ford Instrument Co., a division of Sperry Rand Corp., located in Long Island City, New York. When in New York, applicant lived with his parents at 10 Charlotte Street, White Plains, New York. He was unmarried. In 1957 taxpayer was sent to Redstone Arsenal, Huntsville, Alabama. The assignment was not expected to continue for more than one year. Upon completion taxpayer remained in

Huntsville for Ford Instrument Co. on a new project and returned to New York in 1960. Taxpayer failed to prove any intent to live permanently in Alabama.

5. Taxpayer was paid an allowance for subsistence while in Huntsville, Alabama.

6. Taxpayer in 1959 spent 115 days in New York. He spent 250 days in Alabama.

7. Taxpayer informed the Income Tax Bureau that he filed a non-resident Alabama return for 1959.

8. Taxpayer did not vote in Alabama or in New York.

Upon the foregoing findings and all the evidence presented herein,

The State Tax Commission hereby

DETERMINES:

A. That the taxpayer was a resident of New York for 1959.

B. That the additional assessment numbered AB050153 for 1959 is sustained, and the application is denied.

DATED: Albany, New York
July 7, 1970

STATE TAX COMMISSION

Korman Gellman
COMMISSIONER

Bruce Bradley
COMMISSIONER

Milton Korman
COMMISSIONER