

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application
of
PHYLLIS B. LAMBERT
For Revision or Refund of Personal
Income Tax under Article 16 of the
Tax Law for the year 1954

16 374
Pers. Inc.
DETERMINATION

The taxpayer having filed an application pursuant to Section 374 of the Tax Law for revision of additional taxes assessed under date of September 27, 1963, and such application having been denied and a hearing demanded but, in lieu thereof, the case having been submitted for determination on documents alone and the file pertaining to such application having been duly examined and considered,

The State Tax Commission hereby

FINDS:

1. The sole issue raised in the application is the resident status of taxpayer from January 1, 1954 to October 31, 1954 during which time, she was divorced in Nevada and lived in Paris, France.
2. The assessment is in the amount of \$20,356.10.
3. Taxpayer was born in 1927. She has always been a Canadian citizen and was a domiciliary of Quebec until her marriage in 1949. Her father, Samuel Bronfman, is president of Distillers Corporation, Seagram's Ltd. He has a home in Tarrytown, New York, as well as in Quebec, Canada.
4. Taxpayer married Jean Lambert, a French national domiciled in New York, on May 17, 1949. She was admitted into the United States in February 1950 as a permanent resident. She lived with her husband at 25 Sutton Place, New York City, until the fall of 1952.

5. Taxpayer separated from her husband in the fall of 1952. They had no children. On November 19, 1953, a written separation agreement was entered into. On January 26, 1954, a divorce was secured in Nevada.

6. In September 1952 after her separation, taxpayer went to Paris. She resided at the Hotel St. Regis until March 1953 and thereafter at a furnished apartment at 11 Bis rue Schulcher until her return in November 1953. She studied painting during her stay. She had in earlier years studied painting in Paris.

7. In November and December of 1953, taxpayer stayed at a hotel in New York City. She removed her personal belongings from her husband's home at this time and put them in storage.

8. On December 9, 1953, taxpayer left New York and arrived in Nevada on December 10. She stayed at a dude ranch in Carson City, Nevada. She returned to New York after her divorce on January 27, 1954.

9. The decree of divorce finds as a fact that "for more than six weeks immediately prior to filing the complaint herein, plaintiff was physically present in the State of Nevada with the intent to remain indefinitely and make Nevada her home, and plaintiff still and now is an actual and bonafide resident of and domiciled in the State of Nevada..."

10. From January 27, 1954 to February 15, 1954, taxpayer stayed at a hotel in New York City.

11. Taxpayer went to Paris on February 15, 1954 and stayed at her furnished apartment. She was admitted to France as a visitor.

12. Taxpayer purchased an apartment in Paris at 146 rue de Grenelle on June 9, 1954. She paid ten million francs for it and sold it in 1957 for about the same price. It had a living room, a

bedroom and kitchen, also a dressing room, storage room and maid's room. It was unfurnished when purchased. She furnished this apartment with belongings which had been in her husband's home and which were taken out of storage and shipped to France.

13. On June 15, 1954, taxpayer filed her 1953 tax returns. She filed as a non-resident for the period December 11 through December 31 and as a resident for January 1 through December 10. She showed on the non-resident return an address in care of a Mrs. Emily Wood, The Flying M. E. Ranch, Carson City, Nevada. The returns were signed in Paris, France, on June 15, 1954. The resident return had a notation next to the signature stating "traveling".

In 1955 and 1956 taxpayer filed a resident return for the entire year. These showed her occupation to be an "executive of Joseph E. Seagram & Sons, Inc." in New York City.

14. Taxpayer was in New York City from August 5, 1954 to September 24, 1954. This visit was occasioned by her interest in the architecture of the planned Seagram's building and her hope to influence the company's plans. Her father is president of Seagram's; and she was to participate in choosing the architect and later, to assist in design plans for the building.

15. Taxpayer came again to New York on October 18, 1954. In November she leased an apartment at 177 East 78 Street.

16. At all times taxpayer filed for Federal income taxes on Form 1040 at the office of the district director in New York City.

17. Taxpayer filed two New York returns for 1954: a non-resident return for the period January 1 through October 31, indicating a Nevada address and a resident return for the period November 1 through December 31, indicating an address at 177 East

78 Street, New York City.

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


DETERMINES:

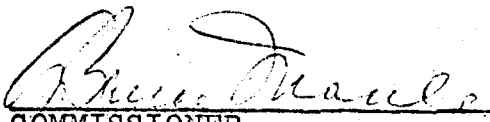
A. The taxpayer was domiciled in New York State during the entire year of 1954 and spent more than 30 days in the State. She was a resident of New York for tax purposes.


B. The assessment does not include taxes or other charges which could not have been lawfully demanded. The application for revision is denied; and the assessment is affirmed together with such additional charges, if any, as may be lawfully due under Sections 376 and 377 of the Tax Law.

DATED: Albany, New York
April 22, 1970

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER