

STATE OF NEW YORK
STATE TAX COMMISSION

Per. Inc. - Act 22

In the Matter of the Petition

of

JOHN W. & MARIA N. GILMOUR

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 and 1966.

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

State of New York
County of Albany

Linda Wilson, 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 23rd day of December, 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon L. C. GITZEN

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: L. C. Gitzen
201 Main Street
White Plains, New York 10601

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

23rd day of December, 1971.

Rae Zimmerman

Linda Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
JOHN W. & MARIA N. GILMOUR

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 and 1966.

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

State of New York
County of Albany

Linda Wilson , 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 23rd day of December , 19 71, she served the within Notice of Decision (or Determination) by (certified) mail upon JOHN W. & MARIA N. GILMOUR (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: John W. & Maria N. Gilmour
184 Bedford Road
Pleasantville, 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

23rd day of December , 1971.

23rd day of December , 1971. Linda Wilson
Rae Zimmerman

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
JOHN W. & MARIE N. GILMOUR	:	DECISION
	:	ON
for a Redetermination of a Deficiency	:	DEFAULT
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for the	:	
Years 1965 and 1966.	:	
	:	

John W. & Marie N. Gilmour filed a petition for the redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the years 1965 and 1966. A hearing was duly scheduled before Nigel G. Wright, Hearing Officer, for 10:45 A.M., June 22, 1971, at the offices of the State Tax Commission, Room 781, 80 Centre Street, New York City. No one appeared for the petitioners. Edward H. Best, Esq., (Francis X. Boylan, Esq., of Counsel) appeared on behalf of the Income Tax Bureau.

FINDINGS OF FACT

1. The petitioners excluded from the income reported on their returns amounts earned outside the State of New York. The deficiencies are based on the fact that petitioners had not changed their domicile and remained residents of New York and also on certain changes made by the Federal authorities.

2. The petitioners failed to appear at the hearing after due notice was given by mail to petitioner at the address shown on the petition: 184 Bedford Road, Pleasantville, New York.

CONCLUSIONS OF LAW

- A. The petitioners are in default in this proceeding.
- B. The deficiencies were properly issued.

DECISION

The petitions are denied. The deficiencies are affirmed together with such interest as may be due under section 684 of the Tax Law.

DATED: Albany, New York
December 23, 1971.

STATE TAX COMMISSION

Norman Gallman

COMMISSIONER

Bruce Manley

COMMISSIONER

Walter Koehn

COMMISSIONER