

STATE OF NEW YORK
STATE TAX COMMISSION

*Whitehill, Richard
+ Georgiale
Personal Income
1971*

In the Matter of the Petition

of

RICHARD P. & GEORGIALEE WHITEHILL

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) 1962

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 29th day of March, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon RICHARD P. & GEORGIALEE WHITEHILL (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Richard P. & Georgiale Whitehill
1 South Eau Claire Ave.
Madison, Wisconsin

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

29th day of March, 1971.

Martha Funaro

Linda Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD P. & GEORGIALEE WHITEHILL

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) 1962

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 29th day of March, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon CHARLES GLANTZ, C.P.A.

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Charles Glantz, C.P.A.
213 Maxson Avenue
Freeport, New York 11520

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

29th day of March, 1971.

Paula J. J. J.

Linda Wilson

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
RICHARD P. & GEORGIALEE WHITEHILL : DECISION
for a Redetermination of a Deficiency or :
for Refund of Personal Income Tax under :
Article 22 of the Tax Law for the Year :
1962. :

Richard P. & Georgiale Whitehill filed a petition pursuant to section 689 of the Tax Law for the redetermination of a deficiency and for refund of personal income tax imposed under Article 22 of the Tax Law for the year 1962, and a hearing having been held on September 14, 1970, at 1:40 P.M. at the offices of the State Tax Commission, 80 Centre Street, New York, New York, before Nigel G. Wright, Hearing Officer. Petitioners appeared by Charles Glanz, C.P.A., and the Income Tax Bureau appeared by Edward H. Best, Esq. (Frances X. Boylan, Esq. of Counsel).

FINDINGS OF FACT

1. The issue in this case is whether the petitioners were statutory residents of New York during 1962.

2. Taxpayers filed a nonresident income tax return (IT-203) on April 2, 1965, for the calendar year 1962, asserting they were nonresidents for the entire year. The Income Tax Bureau found that Richard P. Whitehill was domiciled in New York State when he went on active service in the armed forces, that he did not maintain a permanent place of abode outside the State and therefore was taxable as a resident for the year 1962.

3. The evidence was insufficient to establish that in 1962, the petitioners had lived off of a military base and in an accommodation indicating an intention to acquire a permanent place of abode outside of New York.

4. The petitioners did not testify and no affidavit or other statement by them was presented. While the representative of petitioners testified, his statements, even if believed, were lacking in sufficient detail on which to base a finding in petitioners favor.

5. The deficiency in issue amounts to \$180.05 plus interest. Upon the foregoing findings and all the evidence in the case, The State Tax Commission hereby

DECIDES:

A. The taxpayers have not carried the burden of proof that they were nonresidents during 1962.

B. The petition is denied and the deficiency is affirmed together with such interest, if any, as may be due under the Tax Law.

DATED: Albany, New York
March 29, 1971

STATE TAX COMMISSION

Norman Gallman

COMMISSIONER

Bruce Mauley

COMMISSIONER

Milton Kerner

COMMISSIONER