

STATE OF NEW YORK
STATE TAX COMMISSION

*Whitelegg Douglas V.
Rev. Inc. Sunnie M.
(22)*

In the Matter of the Petition

of

Douglas V. & Sunnie M. Whitelegg

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) 1963

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

State of New York
County of Albany

Martha Funaro, 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 21st day of January, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Douglas V. & Sunnie M. Whitelegg (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Joseph J. Pileckas
c/o Griffith & Pileckas
225 North Washington Street
Rome, 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

21st day of January, 1971

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

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237 Linden Street
Moorestown, New Jersey

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.

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Sworn to before me this

21st day of January , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
DOUGLAS V. & SUNNIE M. WHITELEGG	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the year 1963	:	

Douglas V. and Sunnie M. Whitelegg, having filed petitions for redetermination of deficiencies of personal income tax under Article 22 of the Tax Law for the year 1963 and a hearing having been scheduled thereon at the office of the State Tax Commission at 1500 Genesee Street, Utica, New York and no appearance having been made on behalf of the taxpayers but a request having been made that the file of the Department be submitted to the State Tax Commission for their consideration and such file having been duly examined and considered,

The State Tax Commission hereby

FINDS:

1. The issue in this case is the resident status of the taxpayers during 1963.
2. The deficiency as revised on March 15, 1965 was in the amount of \$327.98 plus interest of \$18.04 for a total of \$346.02. It is computed on the basis that the taxpayers were domiciled in New York for the nine months through September 1963 and not domiciliaries thereafter.
3. In March 1962 Douglas V. Whitelegg accepted permanent employment in New Jersey. He obtained a two bedroom apartment in Moorstown, New Jersey and moved his personal effects there.
4. Sunnie M. Whitelegg and the children remained at the family house in Rome, New York until October 1963. This was so

that Sunnie M. Whitelegg could continue to receive certain specialized medical treatment. On October 1, 1963 taxpayers rented a house and Mrs. Whitelegg and the children joined Douglas V. Whitelegg in Pennsylvania. The family furniture was moved at this time. The house was put up for sale but a buyer could not be found for over a year.

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 in showing a change of domicile prior to October 1, 1963.

B. The petition is denied and the deficiency is affirmed together with such interest, if any, may be due pursuant to Section 684 of the Tax Law.

DATED: Albany, New York
January 21, 1971

STATE TAX COMMISSION

Norman Gelman
COMMISSION

Bruce Mauley
COMMISSION

William Krumer
COMMISSION