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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

GIRARD E. GOLDEN

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.

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

State of New York
County of Albany

Lynn 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 21st day of March, 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon GIRARD E.

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

wrapper addressed as follows: Girard E. Golden
c/o Esso Standard Libya Inc.,
P.O. Box 385

Tripoli, Libya
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 March, 1972

Rae Zimmerman

Lynn Wilson



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12226

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
March 21, 1972

Girard E. Golden
c/o Esso Standard Libya Inc.
P.O. Box 385
Tripoli, Libya

Dear Mr. Golden:

Please take notice of the **DECISION** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 690 of**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 months** after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

L. Robert Leisner
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
GIRARD E. GOLDEN : DECISION
for a Redetermination of a Deficiency :
or for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for :
the Year 1965. :

Girard E. Golden petitioned for a redetermination of a deficiency in personal income taxes for the year 1965.

The taxpayer submitted the case on the evidence previously presented.

ISSUE

Was the taxpayer a resident individual subject to New York State income tax under section 605(a) of the Tax Law for the entire year 1965.

FINDINGS OF FACT

1. The Income Tax Bureau issued a Notice of Deficiency against the taxpayer for the year 1965 under File No. 49003944.
2. The taxpayer timely filed a petition for a redetermination of the deficiency, because he left the state in November, 1965.
3. During the years 1964 and 1965, the taxpayer was employed by the Standard Oil Co. in New York City. The taxpayer moved from New Jersey to New York City in November, 1964. He resided in an apartment in New York City until November, 1965, then he transferred to Esso Standard Libya, Inc. in Tripoli, Libya. Taxpayer continued to reside in Libya until 1968, when he moved to Florida where he presently resides.

CONCLUSIONS OF LAW

A. Taxpayer was a resident individual of New York State under section 605(a)(2) of the Tax Law and subject to New York State income tax for the entire year of 1965.

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B. The petition is denied and the deficiency is sustained.

C. Pursuant to the Tax Law, interest shall be added to the total amount until the day of payment.

DATED: Albany, New York
March 21, 1972.

STATE TAX COMMISSION

Norman Gallwan
COMMISSIONER

Bruce Hawley
COMMISSIONER

Milton Korman
COMMISSIONER