

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
WILLIAM W. THOMAS

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) 1964

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

State of New York
County of Albany

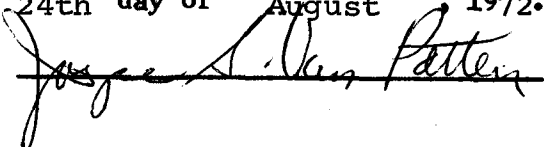
Martha Funaro , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 24th day of August , 19 72, she served the within Notice of Decision (or Determination) by (certified) mail upon William W. Thomas (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: William W. Thomas
133-08 Van Wyck Expressway
South Ozone Park, 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.

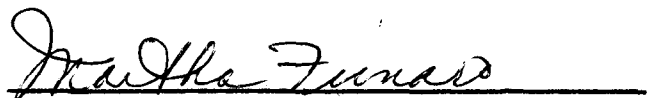
That deponent further says that the said addressee is the (representative of) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

24th day of August , 1972.



Joseph A. Van Patten



Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

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

BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12227

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

August 24, 1972

William W. Thomas
133-08 Van Wyck Expressway
South Ozone Park, New York

Dear Mr. Thomas:

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,


Paul B. Coburn
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
WILLIAM W. THOMAS : DECISION
for Redetermination of Deficiency or :
for Refund of Personal Income Tax under :
Article 22 of the Tax Law for the Year :
1964. :

Petitioner, William W. Thomas, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1964. (File No. 29189550). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on May 23, 1972, at 11:25 A.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Saul Heckelman, Esq., (Solomon Sies, Esq., of Counsel).

ISSUE

Was petitioner, William W. Thomas, a resident of New York State during the year 1964?

FINDINGS OF FACT

1. Petitioner, William W. Thomas, filed a New York State income tax nonresident return for the year 1964. He stated on said return that his total income for federal income tax purposes for the year was \$7,524.31 and that the amount for New York State was \$6,339.65. He further stated that he resided in New York State from January 1, 1964 to October 10, 1964. Attached to the return was an IT-2102 from his employer, American Airlines, Inc., indicating New York State income

for said year in the sum of \$6,339.65 and tax withheld in the sum of \$169.15. He claimed a refund of \$33.24 on said return.

2. On September 26, 1966, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, William W. Thomas, imposing additional personal income tax due for the year 1964 in the sum of \$11.98 upon the grounds that he was a New York resident for the entire year and accordingly issued a Notice of Deficiency in the sum of \$13.02.

3. Petitioner, William W. Thomas, has been employed by American Airlines since 1957, originally starting in Los Angeles, California. He was temporarily assigned to a field survey team headquartered in New York City in June, 1963. His duties in this capacity kept him in New York City approximately one week each month. The rest of the time was spent out in the various stations downline. He was released from this assignment in June, 1964 and returned for another 45 days in August, 1964 through September of the same year. He returned to his permanent assignment in Los Angeles in October, 1964. In 1965, he requested to be permanently reassigned to New York and such reassignment was effected in June, 1965.

4. Petitioner, William W. Thomas, was born in Oklahoma, moved to Phoenix, Arizona and then moved to California in 1935. In 1945, he moved to Oklahoma. In 1953, he entered the armed services. In 1955, he was discharged and went to live in Los Angeles. Between June of 1963 and September of 1964, while temporarily assigned to New York City by his employer, he rented a furnished room in South

Ozone Park, New York, in the home of his fiancée's grandmother. He maintained his residence and voting registration in Los Angeles, California, during this period.


CONCLUSIONS OF LAW

A. That petitioner, William W. Thomas, was not domiciled in and did not maintain a permanent place of abode in New York State during the year 1964 and, therefore, he was a nonresident of New York State during said year in accordance with the meaning and intent of section 605 of the Tax Law and 20 NYCRR 102.2 (d) and 102.2 (e).

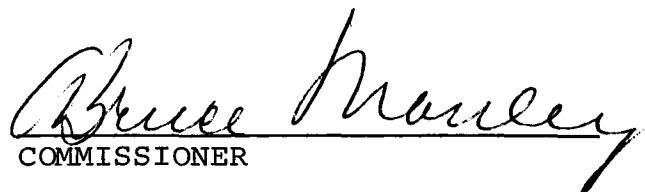
B. That the petition of William W. Thomas is granted. The Notice of Deficiency issued September 26, 1966 is cancelled, his claim for refund is granted and the Income Tax Bureau is hereby directed to issue a refund to him in the sum of \$33.24, together with such interest as may be lawfully owing.

DATED: Albany, New York
August 24, 1972

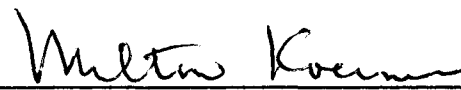
STATE TAX COMMISSION



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