

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

SYBRAND J. & ANNA VEENSTRA

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

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 16th day of March, 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon MRS. SYBRAND J.

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

wrapper addressed as follows: Mrs. Sybrand J. Veenstra
P.O. Box 673

Ponte Vedra Beach, Florida 32082

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

16th day of March, 1972.

Martha F. Farnsworth

Lynn Wilson



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO

COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
March 16, 1972

Mrs. Sybrand J. Veenstra
P.O. Box 673
Ponte Vedra Beach, Florida 32082

Dear Mrs. Veenstra:

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,

Lawrence A. Newman

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
SYBRAND J. & ANNA VEENSTRA	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Year 1964.	:	

Sybrand J. Veenstra, and his wife, Anna Veenstra, petitioned for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1964. Mr. Veenstra died on July 2, 1968, and his widow, now residing in the State of Florida, as executrix of his estate and on her own behalf, requested that the State Tax Commission make an independent review of the file in lieu of a personal appearance and formal hearing.

ISSUE

Whether the petitioners were residents, for tax purposes, of the State of New York for the entire year 1964.

FINDINGS OF FACT

1. The petitioners, Sybrand J. and Anna Veenstra, timely filed a New York State income tax resident return for the period June 1, through December 31, 1964.
2. On April 10, 1967, the Income Tax Bureau issued a Notice of Deficiency under file numbered 29200818 in the amount of \$3,948.86, plus interest. The deficiency resulted from the inclusion of the petitioners' full income for the year 1964 in the computation of tax.

3. On May 16, 1967, the petitioners filed a petition for redetermination of the deficiency.

4. Commencing on July 4, 1960, Mr. Sybrand Veenstra was assigned by his employer to work in London, England, for a period of time. The petitioners placed their home in Port Washington, New York, up for sale, and the actual sale took place during 1961.

5. During the year 1959, the petitioners purchased a home in Ponte Vedra Beach, Florida, for retirement purposes, which became the petitioners' residence upon Mr. Veenstra's retirement after the year 1964.

6. The petitioners returned to New York State on June 1, 1964, where Mr. Veenstra continued his employment for the balance of the calendar year prior to his retirement and move to the State of Florida.

7. The petitioners have failed to prove any intention to remain abroad permanently and not to return.

8. The petitioners were domiciled in the State of New York during the entire year 1964, and spent in the aggregate more than 30 days within the state in the same year.

DECISION

A. The petitioners were residents of the State of New York for the entire year 1964, within the meaning and intent of section 605(a) of the Tax Law and section 102.2 of Volume 20 of the Codes, Rules and Regulations of the State of New York.

B. The petitioners' total income for the year 1964, from

whatever source derived, is subject to the New York State income tax.

C. The deficiency is sustained, and the petition is denied.

DATED: Albany, New York
March 16, 1972

STATE TAX COMMISSION

Norman Gallman

COMMISSIONER

Blair Manley

COMMISSIONER

Milton Krum

COMMISSIONER