

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH J. CANNON

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) 1968 and 1969:

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 22nd day of February , 1973, she served the within

Notice of Decision (or Determination) by (certified) mail upon JOSEPH J. CANNON

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Mr. Joseph J. Cannon

P.O. Box 124

Waubauskene, Ontario, Canada

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

22nd day of February , 1973.

Lynn Wilson

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK

SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
February 22, 1973

Mr. Joseph J. Cannon
P.O. Box 124
Waubauskene, Ontario, Canada

Dear Mr. Cannon:

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 | : | |
| JOSEPH J. CANNON | : | DECISION |
| for a Redetermination of a Deficiency | : | |
| or for Refund of Personal Income Taxes | : | |
| under Article 22 of the Tax Law for | : | |
| the Years 1968 and 1969. | : | |

Joseph J. Cannon petitioned for a redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the years 1968 and 1969.

The taxpayer submitted the case for a decision on the information contained in the file.

ISSUE

Was the taxpayer a resident of New York State for income tax purposes during the years 1968 and 1969?

FINDINGS OF FACT

1. Petitioner, Joseph J. Cannon, did not file New York State income tax returns for the years 1968 and 1969.

2. A Notice of Determination of deficiencies in income taxes and penalties for the year 1968 was issued on April 20, 1971, against the taxpayer under File No. 0-69866343 and for the year 1969 on January 31, 1972, under File No. 0-69866684.

3. The taxpayer petitioned for redetermination of the deficiencies.

4. The taxpayer was a legal domiciliary of New York State in 1968 and 1969.

5. The taxpayer worked out of Waubauskene, Ontario, Canada, and lived on the SS Baylor Victory from January 1, 1968 to July 19, 1968. From July 20, 1968 to November 30, 1968, the taxpayer visited his sister at Elmsford, New York and resided there with occasional visits outside of New York. The taxpayer, Joseph J. Cannon, lived on the SS Sagamore Hill from December 1, 1968 to December 31, 1968.

6. In 1969, the taxpayer lived on the SS Sagamore Hill. He was not in New York State during any time in 1969.

7. In each year, the taxpayer wrote the Bureau setting forth the reasons why he should not be subject to tax.

CONCLUSIONS OF LAW

A. In the absence of proof to the contrary, during the year 1968 the taxpayer was a domiciliary of New York and spent more than 30 days in New York State, and had no permanent place of abode outside of New York.

B. In the absence of proof to the contrary, during the year 1969 the taxpayer was a domiciliary of New York and had no permanent place of abode outside of New York. The fact that a seaman lives on a boat does not make the boat his permanent place of abode.

Brian D. Starer. dec. July 9, 1971. Here the taxpayer failed to show that he maintained an apartment or dwelling house or residence outside of New York State.


C. The taxpayer acted in good faith and the penalties are abated.

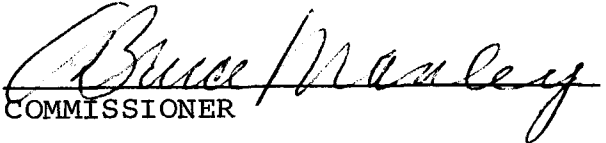
D. The taxpayer was a resident of New York State for purposes of the Income Tax Law. His petition is denied and the determination of the deficiencies is sustained.

E. Pursuant to the Tax Law, interest shall be added to the total amount due until paid.

DATED: Albany, New York
February 22, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER