

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

PAUL S. COLLIER, JR. AND ELIZABETH
H.G. COLLIER

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

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 Paul S., Jr. & Elizabeth H.G. Collier (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Paul S.Jr. & Elizabeth H.G. Collier
2924 East Avenue
Rochester, New York 14610
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

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

February 22, 1973

Paul S., Jr. & Elizabeth H.G. Collier
2924 East Avenue
Rochester, New York 14610

Dear Mr. & Mrs. Collier:

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 TAX COMMISSION

In the Matter of the Petition :
of :
PAUL S. COLLIER, JR. AND ELIZABETH :
H.G. COLLIER : 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. :

The taxpayers petitioned for a redetermination of a deficiency in personal income taxes under Article 22 of the Tax Law for the year 1965. A formal hearing was held at the offices of the State Tax Commission, Rochester, New York, on April 30, 1971, before L. Robert Leisner, Hearing Officer. The taxpayers were represented by Paul S. Collier, Jr. and the Income Tax Bureau was represented by Edward H. Best, Esq., (Alexander Weiss, Esq., of Counsel).

ISSUE

Were the petitioners, who had moved to Scotland in 1962, residents of New York State for New York income tax purposes during the entire year 1965 during which they moved back to New York?

FINDINGS OF FACT

1. Petitioners timely filed New York State income tax resident returns for the last two months of 1965 and New York State nonresident income tax returns for the first ten months of 1965.
2. Notices of Determination of deficiencies in personal income tax for the year 1965 were issued on January 23, 1968, against the taxpayers under File No. 49202365.
3. The taxpayers petitioned for redetermination of the deficiencies.

4. Paul S. Collier and his family permanently moved to Scotland in January, 1962. He went as vice-chairman of Henry Balfour and Co. Ltd. of Scotland, a wholly owned subsidiary of Pfaudler-Permutit, Inc. and one year later he became chairman of Henry Balfour and Co. Ltd. Previously, he had been employed by Pfaudler-Permutit, Inc. a Rochester, New York company and he and his family had lived in Rochester, New York.

5. Paul Collier and family had sold his home in Rochester, and resigned his club membership. The entire family moved to Scotland. The Colliers first rented a house and when they were unable to buy a suitable house, they took a long-term lease and spent over \$4,000.00 on the kitchen and heating system. The children were enrolled in Scottish schools. Paul Collier took out Scottish Club memberships, opened bank accounts and secured drivers licenses for Great Britain.

6. In 1965, the president of Pfaudler-Permutit, Inc. died unexpectedly and the company in the emergency thus created offered Paul Collier a job involving restaffing and mergers if he would come to Rochester. He accepted the offer only after much deliberation. In October, 1965, on his arrival in Rochester, New York, Paul Collier was forced to pay two or three times the amount of his former club membership and he rented two furnished houses until he was able to buy a house in the neighborhood where he formerly lived.

7. Paul Collier was born in Rochester, New York and his parents live there.

8. Paul Collier came to Rochester for a few days each year to attend the parent company's meetings and he kept one Rochester bank account to expedite banking in the United States.

9. In 1962, Paul Collier and his family intended to permanently move to Scotland.

CONCLUSIONS OF LAW

A. The taxpayers were domiciliaries and residents of Scotland until October, 1965.

B. The taxpayers became residents of New York in October, 1965 and only their income received after they moved to New York was subject to New York income tax.

C. The taxpayers petitions are sustained and it is determined that there are no deficiencies in income tax for the year 1965.

DATED: Albany, New York

STATE TAX COMMISSION

February 22, 1973


COMMISSIONER


COMMISSIONER


COMMISSIONER