

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD V. & VICTORIA B. KNIGHT

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) 1966 & 1968 :

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 4th day of September , 19 73, she served the within Notice of Decision (or Determination) by (certified) mail upon Richard V. & Victoria B. Knight (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Richard V. Knight
2820 Ludlow Road
Cleveland, Ohio 44120

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

4th day of September, 1973.

Lynn Wilson

Martha Funaro



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
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION
Mario A. Procaccino,
~~XXXXXXXXXXXX~~ PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

September 4, 1973

Mr. & Mrs. Richard V. Knight
2820 Ludlow Road
Cleveland, Ohio 44120

Dear Mr. & Mrs. Knight:

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

Please take further notice that pursuant to
Section(s) **690** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 Months**
from 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 relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,

L. Robert Leisner
L. Robert Leisner

HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
RICHARD V. and VICTORIA B. KNIGHT	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Years 1966 and 1968.	:	

Petitioners, Richard V. and Victoria B. Knight, petitioned for redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the years 1966 and 1968.

(The case was submitted for decision on information contained in the file.)

ISSUES

I. Were the taxpayers residents of New York State for income tax purposes during each of the years in issue?

II. Was there reasonable cause for the taxpayers failure to timely file returns for 1966 and 1968?

FINDINGS OF FACT

1. Petitioners, Richard V. and Victoria B. Knight, filed late New York State income tax returns for the years 1966 and 1968.

2. A Notice of Determination of deficiencies in personal income taxes for the years 1966 and 1968 were issued on August 29, 1972, against the taxpayers under File No. 8-29114569.

3. The taxpayers petitioned for redetermination of the deficiencies.

4. The taxpayers had difficulty obtaining New York State tax forms during their stay in England. This resulted in late filing and the assessment of a penalty pursuant to section 685(a) of the Tax Law.

5. The taxpayers failed to submit any proof of their claimed change of residence to England for the period September, 1966 through September, 1968.

6. The taxpayers were domiciled in New York up to and immediately after the period of their stay in England.

CONCLUSIONS OF LAW

A. Difficulty in obtaining New York State tax forms is reasonable cause for late filing. The penalty is cancelled.


B. In 1966 and 1968, the taxpayers were domiciled in New York State, spent more than 30 days in the State in each year, and therefore, are residents of New York for income tax purposes during both of these years.

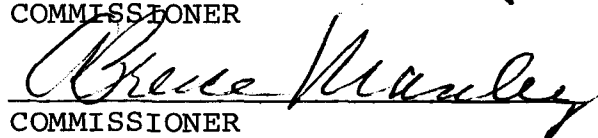
C. The deficiency, as modified by cancelling the penalty, is sustained. The petition is denied in all other matters.

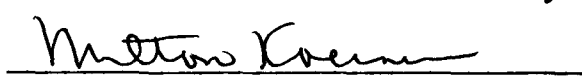
D. Pursuant to the Tax Law, interest shall be added to the total amount due until the date of payment.

DATED: Albany, New York
September 4, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER