

POOR  
QUALITY  
THE FOLLOWING  
DOCUMENT (S)  
ARE  
FADED & BLURRED

PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition

of

JANE LANG

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 & 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 15th day of January , 19 73, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Jane Lang Axtell

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mrs. Jane Lang Axtell  
Manor Thatch  
Holditch-Near-Chard  
Somerset, England  
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

15th day of January , 1973.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition

of

JANE LANG

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 & 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 15th day of January , 1973, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Joseph Causin

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Joseph Causin

15 Cross Keys Road  
Baltimore, Maryland 21210

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

15th day of January , 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

**January 15, 1973**

**Mrs. Jane Lang Artell  
Manor Thatch  
Holditch-Wear-Chard  
Somerset, England**

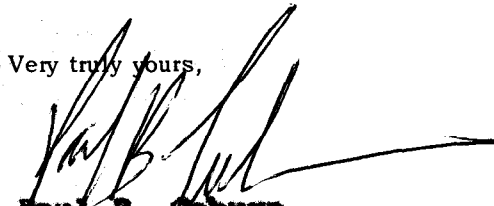
**Dear Mrs. Artell:**

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. Osburn**  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
JANE LANG	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Years 1968 and 1969.	:	

---

Petitioner, Jane Lang, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1968 and 1969. (File No.'s 0-69871463 and 8-24634704). A calendar call was scheduled before Hon. A. Bruce Manley, State Tax Commissioner, at the offices of the State Tax Commission, Building 9, State Campus, Albany, New York for September 11, 1972, at 10:30 A.M. On August 24, 1972, petitioner, in writing, waived a formal hearing and consented to the issuance of a decision without the introduction of additional evidence. The State Tax Commission renders the following decision after due consideration of the record.

ISSUE

Was petitioner, Jane Lang, a resident of New York State during the years 1968 and 1969?

FINDINGS OF FACT

1. Petitioner, Jane Lang, filed a New York State income tax resident return for the year 1968. She listed her home address as 315 Brevoort Lane, Rye, New York and her county of residence as

Westchester on said return. She paid a total New York State income tax of \$1,947.17 for said year.

2. On October 28, 1969, petitioner, Jane Lang, filed an application for revision or refund of personal income taxes for the year 1968. The application claimed a refund of \$1,337.55. The application further claimed that she established a permanent residence in England on June 28, 1968, that she was now living there and that she intended to continue living there on a permanent basis.

3. On November 3, 1969, petitioner, Jane Lang, filed an application for revision or refund of personal income taxes for the year 1969. The application claimed a refund of \$1,000.00 in estimated taxes paid for said year as reported on Form IT-2105. The application was based upon the same grounds as set forth in paragraph "2".

4. On January 9, 1970, the Income Tax Bureau advised petitioner, Jane Lang's representative that it could not consider the claim for refund for the year 1969 until she had filed a tax return for said year.

5. On April 23, 1971, petitioner, Jane Lang, filed a New York State income tax nonresident return for the year 1969. She listed her home address as 49 Queensdale Road, London W 11, England. She listed her total income for Federal income tax purposes as \$25,441.16 and her total income for New York State income tax purposes as zero. She claimed a refund of \$1,000.00 previously paid as New York State estimated tax.

6. On August 30, 1971, the Income Tax Bureau issued a Notice of Disallowance of petitioner, Jane Lang's claim for refund for the year 1968.

7. On January 31, 1972, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Jane Lang, imposing New York State personal income tax upon all of her income for the year 1969, upon the grounds that she was a domiciliary of New York State and did not have a permanent place of abode outside of the State during said year and was, therefore, a statutory resident. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$983.31.

8. Petitioner, Jane Lang, went to reside in England in June, 1968 on a student visa.

9. On January 14, 1971, petitioner, Jane Lang's voting registration was cancelled by the Westchester County Board of Elections for failure to vote at any of the four preceding November general elections.

10. Petitioner, Jane Lang, failed to submit any other documentary or other substantial evidence to prove that she had changed her domicile from New York State to England or that she maintained a permanent place of abode in England during the years 1968 and 1969.

#### CONCLUSIONS OF LAW

A. That petitioner, Jane Lang, was a resident individual of New York State during the years 1968 and 1969 in accordance with the meaning and intent of section 605(a)(1) of the Tax Law

since she was domiciled in New York State and did not maintain a permanent place of abode outside of New York State during said years.

B. That the petition of Jane Lang is denied, the applications for refund of personal income tax for the years 1968 and 1969 are denied and the Notice of Deficiency issued January 31, 1972, is sustained.

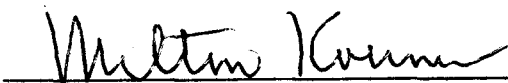
DATED: Albany, New York  
January 15, 1973

STATE TAX COMMISSION

---

COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER