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STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition

of

DONALD E. & ELIZABETH R. PARADIS

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.

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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 12th day of July, 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon DONALD E. & ELIZABETH R. PARADIS (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Donald E. & Elizabeth R. Paradis  
16 Chelwood House  
Gloucester Square  
London W.2, 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

12th day of July, 1973

Martha Durato

Lynn Wilson

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

DONALD E. & ELIZABETH R. PARADIS :

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. :

**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 12th day of July , 1973 , she served the within

Notice of Decision (or Determination) by (certified) mail upon DAVID SINGER, CPA  
C/O LAVENTHOL, KREKSTEIN,  
HORWATH & HORWATH (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
David Singer, CPA  
wrapper addressed as follows: c/o Laventhol, Krekstein, Horwath & Horwath  
919 Third Avenue  
New York, New York 10022

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

12th day of July , 1973

Martha Kunkel

Lynn Wilson

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition

of

DONALD E. & ELIZABETH R. PARADIS

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

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

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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 12th day of July , 1973 , she served the within Notice of Decision (or Determination) by (certified) mail upon LEWIS HOROWITZ, ESQ. (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Lewis Horowitz, Esq.  
c/o Laventhol, Krekstein, Horwath & Horwath  
919 Third Avenue  
New York, New York 10022

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

12th day of July , 1973.

Walter X. X. X.

Lynn Wilson



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  
**July 12, 1973**

**Donald R. & Elizabeth R. Paradis**  
**16 Chelwood House**  
**Gloucester Square**  
**London W.2, England**

**Dear Mr. and Mrs. Paradis:**

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

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In the Matter of the Petition :  
of :  
DONALD E. & ELIZABETH R. PARADIS : DECISION  
for Redetermination of Deficiency or :  
for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Year 1968. :

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Petitioners, Donald E. and Elizabeth R. Paradis, petitioned for a redetermination of deficiencies in personal income tax under Article 22 of the Tax Law for the year 1968.

A formal hearing was held at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on December 14, 1972, before L. Robert Leisner, Hearing Officer. The taxpayers were represented by David Singer, C.P.A., and the Income Tax Bureau was represented by Saul Heckelman, Esq., (Solomon Sies, Esq., of Counsel).

ISSUE

Were the taxpayers domiciliaries of the State of New York for the year 1968?

FINDINGS OF FACT

1. Petitioners, Donald E. and Elizabeth R. Paradis, timely filed a joint New York State nonresident income tax return for the year 1968.
2. A Notice of Determination of deficiencies in personal income tax for the year 1968 was issued on December 19, 1969, against the taxpayers under File No. 8-29265453.
3. The taxpayers petitioned for redetermination of the deficiencies.

4. In 1957, petitioners sold their New York house and moved from New York State (with their children) to Ethiopia where Mr. Paradis took a job with the Ethiopian Government.

5. Petitioners remained in Ethiopia until 1968 except for a short stay in Virginia in 1960 or 1961.

6. Petitioners purchased unimproved property in Virginia and Mr. Paradis held a Virginia drivers license from 1961 on. Petitioners stayed with relatives in Virginia when they visited the United States.

7. In 1968, Donald E. Paradis left the employ of the Ethiopian Government and petitioners returned to Virginia while Mr. Paradis sought further overseas employment. He accepted a position in England with an international firm and was sent to New York for 67 days on a training program before departing for England. Mr. Paradis stayed in a hotel while in New York.

8. Petitioners failed to submit evidence of taxes paid in Ethiopia or Great Britain.

9. On their passports, petitioners claimed Virginia as their United States address.

10. Petitioners rented premises in Ethiopia during their stay there. They have also rented premises since 1968 in Great Britain.

11. Petitioners failed to submit evidence of taxes paid in Virginia for 1968.

12. In petitioner, Donald E. Paradis' will, executed in 1965, petitioner declared he was a domiciliary of the United States of America.

#### CONCLUSIONS OF LAW

A. At the time of leaving New York State to go to Ethiopia in 1957, petitioners were domiciliaries of New York.

B. Although petitioners remained in Ethiopia from 1957 to 1968, Donald E. Paradis' 1965 testamentary declaration of United States domicile evidences a lack of intent to take up domicile in Ethiopia.

C. In their short visit to Virginia in 1960 or 1961, petitioners failed to establish a domicile in Virginia, similarly, they failed to change their domicile to Virginia or Great Britain in 1968.


D. Petitioners remained domiciliaries of New York for the year 1968 and spent more than 30 days in the State for that year.

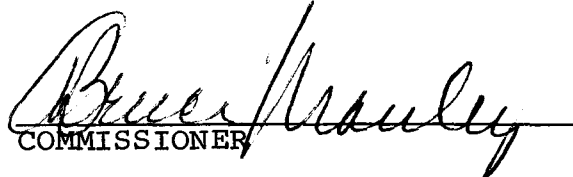
E. The petition is denied and the determination of the deficiency in income tax is sustained pursuant to Tax Law section 605.

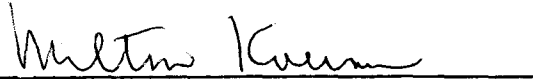
F. Interest shall be added to the total amount due until the date of payment, pursuant to the Tax Law.

DATED: Albany, New York  
July 12, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER