

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

BARBARA McNAIR RAFFERTY

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) 1963

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 8th day of August , 19 73, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Barbara McNair  
Rafferty (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mrs. Barbara McNair Rafferty  
165 Beacon Street  
San Francisco, California

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

8th day of August , 1973.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

BARBARA McNAIR RAFFERTY

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) 1963

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 8th day of August , 1973 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Harry Margolis, Esq.

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

P. O. Box 407  
Saratoga, California 95070

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

8th day of August , 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,**  
~~President~~ PRESIDENT

A. BRUCE MANLEY  
MILTON KOERNER

ADDRESS YOUR REPLY TO

**Dated:** Albany, New York

**August 8, 1973**

**Mrs. Barbara McHair Rafferty**  
**165 Beacon Street**  
**San Francisco, California**

**Dear Mrs. Rafferty:**

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,

**Paul B. Coburn**  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

AD 32 (11-72) 100M

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12227

☐ Moved, list no address

Mrs. Barbara McNair Rafferty  
165 Beacon Street  
San Francisco, California

CERTIFIED

No. 097783

MAIL

☐ Moved, list no address  
☒ *Handwritten signature*  
*Handwritten initials*

## STATE TAX COMMISSION

for a Redetermination of a Deficiency :  
or for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Year 1963. :

Petitioner, Barbara McNair Rafferty, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1963. (File No. 3-8480786). A formal hearing was scheduled at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on September 25, 1970, at 10:45 A.M. On September 24, 1970, prior to the formal hearing, petitioner, in writing, waived a formal hearing and consented to the issuing of a decision without the introduction of additional evidence by her.

ISSUE

Did petitioner, Barbara McNair Rafferty, become domiciled in California on August 1, 1963?

## FINDINGS OF FACT

1. Petitioner, Barbara McNair Rafferty, and her husband, Mr. Jack Rafferty, filed a joint New York State income tax non-resident return for 1963.

2. On May 1, 1967, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Barbara McNair Rafferty, adjusting her New York taxable income to \$28,853.59 on the basis that she was domiciled in New York State for the entire taxable year of 1963. Accordingly, a Notice of Deficiency was issued in the sum of \$2,563.92.

3. Petitioner, Barbara McNair Rafferty, lived in a home which she owned in New York City for the years 1961, 1962 and part of 1963.

4. In 1963, petitioner, Barbara McNair Rafferty, married her present husband, Mr. Jack Rafferty, who was her business manager.

5. On August 1, 1963, petitioner, Barbara McNair Rafferty, left New York with her husband and performed in the "No Strings" road show. At the end of the road trip in early 1964, petitioner, Barbara McNair Rafferty, did not return to New York, but moved into her husband's home in San Francisco.

6. Petitioner, Barbara McNair Rafferty, failed to submit sufficient documentary or other satisfactory evidence to substantiate her contention that she changed her domicile from New York to California in 1963.

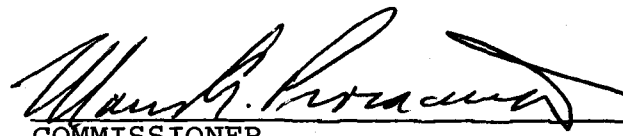
CONCLUSIONS OF LAW

A. That petitioner, Barbara McNair Rafferty, failed to substantiate when in 1963 she was married to Mr. Jack Rafferty and where he was domiciled at the time of the marriage, and therefore, she failed to prove that she changed her domicile from New York to California during the year 1963 as a result of the marriage.

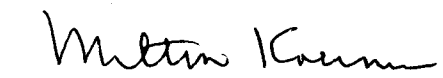
B. That the petition of Barbara McNair Rafferty is denied and the Notice of Deficiency issued May 1, 1967, is sustained.

DATED: Albany, New York  
August 8, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER



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,  
~~XXXXXXXXXX~~ PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

August 8, 1973

Mrs. Barbara McNair Rafferty  
165 Beacon Street  
San Francisco, California

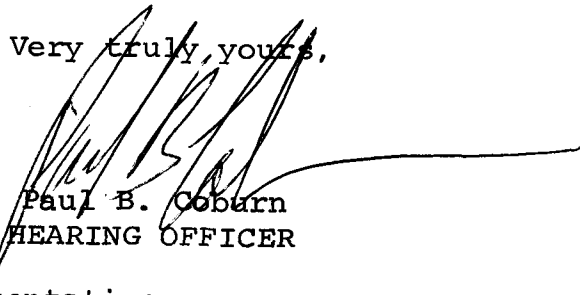
Dear Mrs. Rafferty:

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,

  
Paul B. Coburn  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau



STATE OF NEW YORK

STATE TAX COMMISSION

---

|                                       |   |          |
|---------------------------------------|---|----------|
| In the Matter of the Petition         | : |          |
| of                                    | : |          |
| BARBARA McNAIR RAFFERTY               | : | DECISION |
| for a Redetermination of a Deficiency | : |          |
| or for Refund of Personal Income Tax  | : |          |
| under Article 22 of the Tax Law for   | : |          |
| the Year 1963.                        | : |          |

---

Petitioner, Barbara McNair Rafferty, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1963. (File No. 3-8480786). A formal hearing was scheduled at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on September 25, 1970, at 10:45 A.M. On September 24, 1970, prior to the formal hearing, petitioner, in writing, waived a formal hearing and consented to the issuing of a decision without the introduction of additional evidence by her.

ISSUE

Did petitioner, Barbara McNair Rafferty, become domiciled in California on August 1, 1963?

FINDINGS OF FACT

1. Petitioner, Barbara McNair Rafferty, and her husband, Mr. Jack Rafferty, filed a joint New York State income tax non-resident return for 1963.

2. On May 1, 1967, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Barbara McNair Rafferty, adjusting her New York taxable income to \$28,853.59 on the basis that she was domiciled in New York State for the entire taxable year of 1963. Accordingly, a Notice of Deficiency was issued in the sum of \$2,563.92.

3. Petitioner, Barbara McNair Rafferty, lived in a home which she owned in New York City for the years 1961, 1962 and part of 1963.

4. In 1963, petitioner, Barbara McNair Rafferty, married her present husband, Mr. Jack Rafferty, who was her business manager.

5. On August 1, 1963, petitioner, Barbara McNair Rafferty, left New York with her husband and performed in the "No Strings" road show. At the end of the road trip in early 1964, petitioner, Barbara McNair Rafferty, did not return to New York, but moved into her husband's home in San Francisco.

6. Petitioner, Barbara McNair Rafferty, failed to submit sufficient documentary or other satisfactory evidence to substantiate her contention that she changed her domicile from New York to California in 1963.

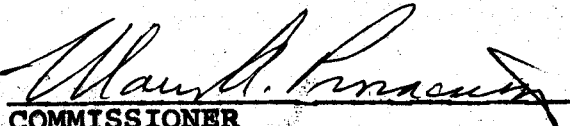
CONCLUSIONS OF LAW

A. That petitioner, Barbara McNair Rafferty, failed to substantiate when in 1963 she was married to Mr. Jack Rafferty and where he was domiciled at the time of the marriage, and therefore, she failed to prove that she changed her domicile from New York to California during the year 1963 as a result of the marriage.

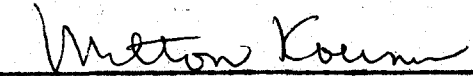
B. That the petition of Barbara McNair Rafferty is denied and the Notice of Deficiency issued May 1, 1967, is sustained.

DATED: Albany, New York  
August 8, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER