

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ELMER RICHARDSON

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 16 & 22 of the  
Tax Law for the (Year(s)) 1959 & 1960

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 27th day of September , 1973, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Elmer Richardson

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

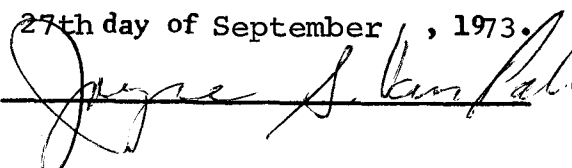
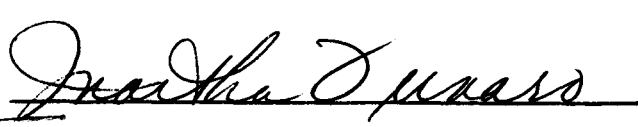
P. O. Box 1073  
Erie, Pennsylvania 16512

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

27th day of September , 1973.



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~~ ACTING PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

ADDRESS YOUR REPLY TO

**Dated:** Albany, New York

**September 27, 1973**

**Mr. Elmer Richardson  
P. O. Box 1073  
Erie, Pennsylvania**

**Dear Mr. Richardson:**

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

Please take further notice that pursuant to  
Section(s) **375 & 690** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **90 Days**  
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,

**Nigel G. Wright**

HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application :  
of :  
ELMER RICHARDSON : DETERMINATION  
for Revision or Refund of Personal :  
Income Tax under Article 16 of the :  
Tax Law for the Years 1959 and of . :  
Article 22 of the Tax Law for the :  
Year 1960.

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Elmer Richardson filed applications pursuant to section 374 of the Tax Law for revision of assessments dated September 7, 1960, and December 7, 1961, of personal income taxes due under Article 16<sup>and 22</sup> of the Tax Law for the years 1959 and 1960. The aforementioned applications were denied. A hearing was demanded and duly held at the offices of the State Tax Commission, 65 Court Street, Buffalo, New York, on July 28, 1964, before Martin Schapiro, Hearing Officer. The applicant, Elmer Richardson, appeared pro se.

The record of said hearing has been duly examined and considered.

ISSUE

The issue is whether the applicant, Elmer Richardson, was a resident of New York during the years 1959 and 1960 so that a proper assessment of applicant's income as a resident can be made for the years in question.

FINDINGS OF FACT

1. Applicant, Elmer Richardson, had resided in his house

in Medford, Long Island, with his wife until 1954. Applicant and his wife separated in 1954 and she and their child moved to Dallas, Texas. A divorce was obtained soon after between applicant and wife. From 1955 until the date of his hearing, 1964, the house was still owned by applicant and his former first wife. The house has been rented by applicant since 1955 but he never returned to live in it.

2. The Income Tax Bureau issued a Notice of Additional Assessment dated September 7, 1960, #B809135, for the year 1959 which amounted to \$36.40. This reflected an audit of applicant's 1959 tax return in which it was determined that applicant was still a resident of New York and should be taxed accordingly. For the same reason the Income Tax Bureau issued a Notice of Additional Assessment #B991922 for the year 1960 which was dated December 7, 1961, and amounted to \$153.75.

3. Applicant, Elmer Richardson, had been employed by the New York City Transit Authority since 1932. After applicant's marital separation in 1954 he resided in a furnished apartment in New York City where he continued working for the Transit Authority. During 1955 applicant began to receive out-of-state assignments as an inspector of new car equipment being manufactured by General Electric for his employer. His assignment took him to four locations: Berwick, Pennsylvania; St. Louis, Missouri; Pittsburgh, Pennsylvania; and Erie, Pennsylvania. On December 22, 1958, applicant's employer returned him to New York City because

an equipment contract on which applicant was inspecting had terminated. The Transit Authority kept applicant in New York until February 28, 1959, and sent him to Pennsylvania again as an inspector. Applicant claims he has spent most of his time in Pennsylvania from 1959 up to the time of his hearing in 1964. He voted in Pennsylvania in 1959 and in St. Louis, Missouri, in 1960. Applicant has been staying in apartments in Pennsylvania during the period 1959 to 1964. He has not returned to New York for any appreciable periods since 1959.

CONCLUSIONS OF LAW

Applicant, Elmer Richardson, was domiciled in New York State for the years 1959 and 1960 and did not maintain a permanent place of abode without the state.

DECISION

The application is denied and the assessments #B809135 and #B991922 are due together with such interest and additional charges, <sup>377</sup> if any, as may be due pursuant to sections 376/and 685 of the Tax Law.

DATED: Albany, New York  
September 27, 1973

STATE TAX COMMISSION

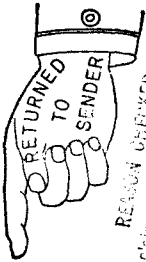
Maurice A. Peracchio  
COMMISSIONER

Bruce M. Moley  
COMMISSIONER

Wilton Korman  
COMMISSIONER

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12227



REASON CHECKED

Undelivered \_\_\_\_\_ Refused \_\_\_\_\_  
Addressee unknown ☒  
Incorrect address \_\_\_\_\_  
No such street \_\_\_\_\_ number \_\_\_\_\_  
No such office in state \_\_\_\_\_  
Do not remain in this envelope

Elmer Richardson

P. O. Box 1073

Erie, Pennsylvania

NOT Box

OCT 2 1973

CERTIFIED

No. 508941

MAIL

Dr Rock



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

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~~XXXXXXXXXXXX~~ PRESIDENT

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cc: Petitioner's Representative  
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STATE OF NEW YORK

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DATED: Albany, New York  
September 27, 1973

STATE TAX COMMISSION

Walter A. Foreman  
COMMISSIONER

Blaise K. Hanley  
COMMISSIONER

William K. Kinn  
COMMISSIONER