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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM C. & KATHERINE E. WAHL

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) 1965

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

State of New York  
County of Albany

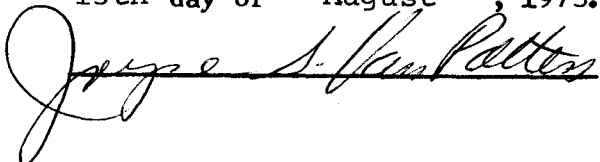
Martha Funaro , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of August , 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon William C. & Katherine E. Wahl (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. William C. Wahl  
Two Scott Lane  
White Plains, New York

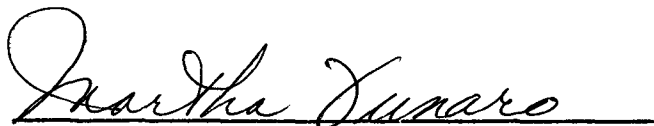
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

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

13th day of August , 1973.





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STATE TAX COMMISSION

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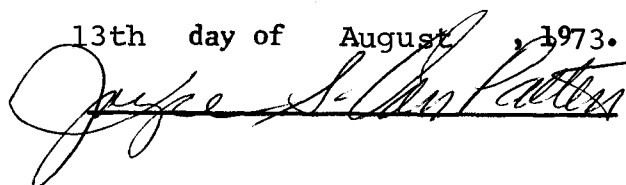
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250 North Street  
White Plains, New York 10625

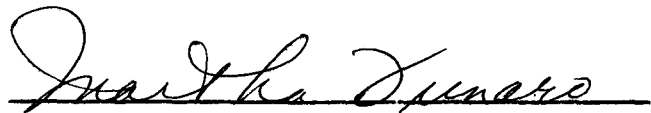
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13th day of August , 1973.







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,**  
~~MEMBER~~ PRESIDENT

A. BRUCE MANLEY  
MILTON KOERNER

ADDRESS YOUR REPLY TO

**Dated:** Albany, New York

**August 13, 1973**

**Mr. & Mrs. William C. Wahl**  
**Two Scott Lane**  
**White Plains, New York**

**Dear Mr. & Mrs. Wahl:**

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**  
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 Petition	:	
of	:	
WILLIAM C. WAHL and	:	
KATHERINE E. WAHL	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Year 1965.	:	

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Petitioners, William C. Wahl and Katherine E. Wahl, petitioned for a redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the year 1965.

A formal hearing was held at the offices of the State Tax Commission, 80 Centre Street, on December 13, 1972, before L. Robert Leisner, Hearing Officer. The taxpayers were represented by Edward C. Bloom, Esq., and the Income Tax Bureau was represented by Saul Heckelman, Esq., (Solomon Sies, Esq., of Counsel).

ISSUE

Did the taxpayers change their domicile to England on September 15, 1965, for income tax purposes?

FINDINGS OF FACT

1. Petitioners, William C. Wahl and Katherine E. Wahl, timely filed New York State income tax returns for the year 1965.
2. A Notice of Determination of deficiencies in personal income taxes for the year 1965 was issued on September 25, 1967, against the taxpayers under File No. 49265472.

3. The taxpayers petitioned for redetermination of the deficiencies.

4. The taxpayers resided from 1939-1948 in Pittsburgh, Pennsylvania; 1948-1953 in Bergenfield, New Jersey; 1953-1958 in White Plains, New York; 1958-1962 in Battle Creek, Michigan; and 1962-September 15, 1965, in White Plains, New York. All these residences were established in connection with William C. Wahl's career as an executive with General Foods Corporation.

5. An agreement of August 12, 1965, between William C. Wahl and General Foods Corporation states that the taxpayer would accept an indefinite assignment in England.

6. On September 15, 1965, the taxpayers moved to England for this assignment. They sold their only New York State residence, did not maintain a place of abode in New York and relocated themselves and their personal and household effects to England. The taxpayers executed wills, prepared by a British attorney shortly after their arrival in England, in which they declared they were British residents.

7. The taxpayers gave up their voting rights in New York, paid British taxes and filed their Federal income tax return as bona fide residents of England. In addition, they severed their social ties in New York and participated in the activities of the British community on a social and cultural level.

8. The taxpayers returned to New York in 1967 and several years later moved to California.

9. The taxpayers contended that since, in their move from

New York to Michigan in 1958, they had been considered to have changed their domicile to Michigan by the New York State Tax Department, the same result should occur in their 1965 move to England as they acted in the same way as in the Michigan move. (i.e., sold residence in New York, paid tax in new location, etc.)

CONCLUSIONS OF LAW

A. Pursuant to NYCRR section 102.2(d)(3), "a United States citizen will not ordinarily be deemed to have changed his domicile by going to a foreign country unless it is clearly shown that he intends to remain there permanently". The taxpayers did not show an intention to remain in England permanently and therefore do not qualify for a change of domicile in 1965.

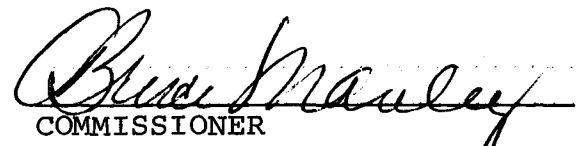
B. The petition is denied and the determination of the deficiency in income tax is sustained.

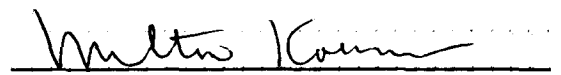
C. Pursuant to the Tax Law, interest shall be added to the total amount due until the date of payment.

DATED: Albany, New York  
August 13, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER