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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT W. and LOUISE K. FOSTER

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) 1970.

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 2nd day of July, 19 74, she served the within
Notice of Decision ~~(or Redetermination)~~ by (certified) mail upon Robert W. and
Louise K. Foster ~~(representative of)~~ the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

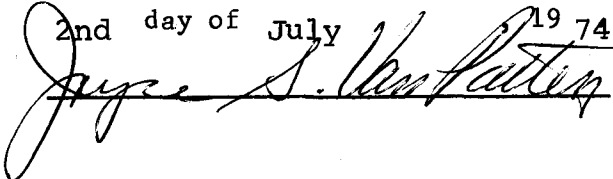
Mr. & Mrs. Robert W. Foster
14223 103rd Way
Sun City, Arizona 85351


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)~~
~~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

2nd day of July, 19 74







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214-A
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655
MR. LEISNER 457-2657
MR. COBURN 457-2896

Dated: Albany, New York
July 2, 1974

Mr. & Mrs. Robert W. Foster
14223 103rd Way
Sun City, Arizona 85351

Dear Mr. & Mrs. Foster:

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

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

AD-1.12 (8/73)

STATE TAX COMMISSION

3. The taxpayers petitioned for redetermination of the deficiencies.

4. The taxpayer, Robert W. Foster, received a \$5,000.00 pension payment from his former Chicago employer in April while he resided in Buffalo and paid tax on the same.

5. The taxpayer received a \$5,000.00 pension payment from his Chicago employer after he moved to Arizona.

6. The taxpayer's \$5,000.00 pension payment in September 1970 in Arizona was not for services rendered in New York State.

CONCLUSIONS OF LAW

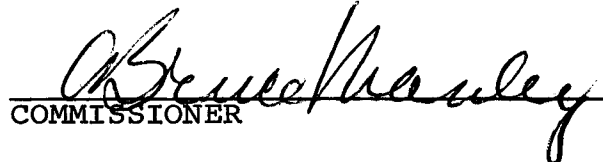
A. The pension payment from a Chicago employer to an Arizona resident which was not for services rendered in New York State, is not taxable and the taxpayer's refund claim of \$127.25 is granted.


B. Pursuant to the Tax Law, interest shall be due on the refund until paid.

DATED: Albany, New York
July 2, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER