

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM M. KRIPS & JUDY H. KRIPS

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

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) 1969

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 25th day of October, 1974, she served the within Notice of Decision (~~on Redetermination~~) by (certified) mail upon William M. Krips, & Judy H. Krips (~~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 M. Krips
331 Cinnamon Oak
Houston, Texas 77024

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~~) ~~the~~ 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

25th day of October, 1974

Janet Mack

Martha Funaro



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

October 25, 1974

Mr. & Mrs. William M. Krips
331 Cinnamon Oak
Houston, Texas 77024

Dear Mr. & Mrs. Krips:

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

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
WILLIAM M. KRIPS and JUDY H. KRIPS : DECISION
for Redetermination of a Deficiency :
or for Refund of Personal Income :
Taxes under Article 22 of the Tax :
Law for the year 1969. :
:

Petitioners, William M. Krips and Judy H. Krips, petitioned for a redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the year 1969.

The case was submitted for decision on information contained in the file.

ISSUE

Were petitioners residents of New York State for income tax purposes during the year 1969?

FINDINGS OF FACT

1. Petitioners, William M. Krips and Judy H. Krips, timely filed a New York State income tax resident return for the period of January 1, 1969 to August 31, 1969.

2. A Notice of Determination of deficiencies in personal income taxes for the year 1969 was issued on September 25, 1972, against the taxpayers under File No. 0-69871802. The Statement of Audit Changes also contained an adjustment pertaining to theft loss deduction which is not contested by the petitioners.

3. The taxpayers petitioned for redetermination of the deficiencies.

4. The petitioners left New York State on August 31, 1969, and took employment in Tehran, Iran. Their original visas were for three months and were supplemented by residence and work permits, the durations of which were not shown by the petitioners.

5. The petitioners maintained a permanent place of abode in New York State from January 1 to August 31, 1969, and were in New York for more than thirty days in 1969.

6. The petitioners did not show that they acquired a new domicile outside of New York State in 1969. They intended that their stay in Iran be temporary and planned to return to either Michigan or New Jersey to work.

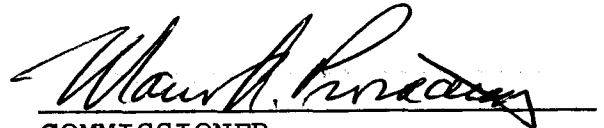
CONCLUSIONS OF LAW

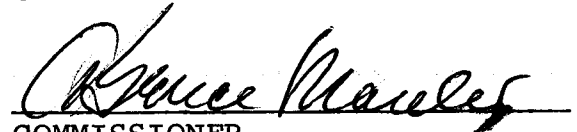
A. That the petitioners did not abandon their domicile in New York State in 1969, and did not acquire a new domicile in Iran in the year in question.

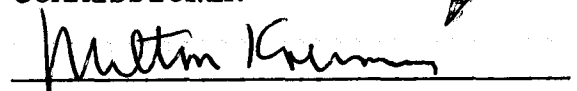
B. The petition of William M. Krips and Judy H. Krips is in all respects denied and the Notice of Deficiency issued September 25, 1972, is sustained.

DATED: Albany, New York
October 25, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER