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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LINDLEY G. PASKUS & GERTRUDE W.
PASKUS

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) 1968

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

State of New York
County of Albany

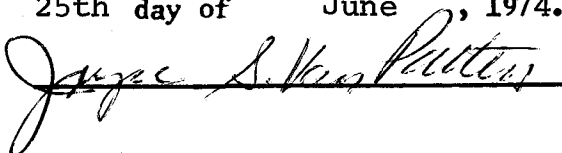
Martha Funaro , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 25th day of June , 19 74, she served the within Notice of Decision (or Determination) by (certified) mail upon Lindley G. & Gertrude W. Paskus (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Lindley G. Paskus
Box 551 (10 Buell Street)
Hanover, New Hampshire 03755

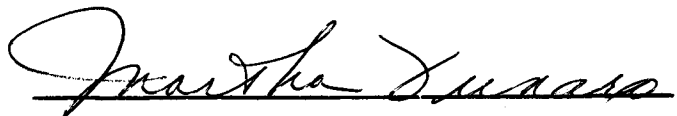
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

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

25th day of June , 1974.


James S. Van Patten


Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

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LINDLEY G. PASKUS & GERTRUDE W.
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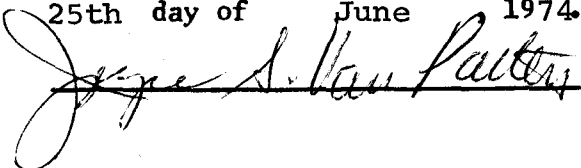
State of New York
County of Albany

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 June , 1974 , she served the within Notice of Decision (or Determination) by (certified) mail upon George S. Greenberg, Esq. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: George S. Greenberg, Esq.
Silberfeld, Danziger & Bangser
230 Park Avenue
New York, New York 10017
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

25th day of June 1974.







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

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

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
Mario A. Procaccino
~~XXXXXXXXXX~~, PRESIDENT

A. BRUCE MANLEY
MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

June 25, 1974

**Mr. & Mrs. Lindley G. Faskus
Box 551 (10 Buell Street)
Hanover, New Hampshire 03755**

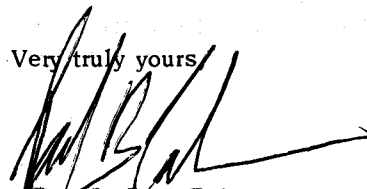
Dear Mr. & Mrs. Faskus:

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

Please take further notice that pursuant to **section 690 of**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 Months** after
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 relat-
ing 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

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
LINDLEY G. PASKUS and GERTRUDE W. PASKUS : DECISION
for Redetermination of Deficiency :
or for Refund of Personal Income Tax :
under Article 22 of the Tax Law for :
the Year 1968. :

Petitioners, Lindley G. Paskus and Gertrude W. Paskus, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1968. (File No. 8-29268466). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York on October 18, 1973 at 1:15 P.M. Petitioners appeared by Silberfeld, Danziger & Bangser (George S. Greenberg, Esq. of counsel). The Income Tax Bureau appeared by Saul Heckelman, Esq. (James A. Scott, Esq. of counsel).

ISSUE

Were petitioners, Lindley G. Paskus and Gertrude W. Paskus, resident individuals of New York State for the entire year of 1968?

FINDINGS OF FACT

1. Petitioners, Lindley G. Paskus and Gertrude W. Paskus, filed a New York State income tax resident return for the period from January 1, 1968 through June 30, 1968. They did not file any New York State income tax returns for the remainder of the year.

2. On July 31, 1972 the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Lindley G. Paskus and Gertrude W. Paskus, imposing New York State personal income tax upon all of their income for the entire year of 1968 upon the grounds that they did not change their domicile during said year. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$8,048.59.

3. Petitioner, Lindley G. Paskus, was a newspaper publisher who sold his holdings prior to leaving the United States in 1968. He and his wife resided in New York State since 1950.

4. On June 22, 1968 petitioners, Lindley G. Paskus and Gertrude W. Paskus, and their two children left the United States and went eventually to Italy. They rented an unfurnished apartment, which they furnished, in Rome under a two-year lease with an option to renew for one year. They lived in said apartment until 1971 when they returned to the United States and went to live in Hanover, New Hampshire.

5. Petitioners, Linley G. Paskus and Gertrude W. Paskus, lived in a home in Mt. Kisco, New York prior to June 22, 1968. They vacated the house when they moved to Italy. They placed the house on the market for sale in 1968. They eventually leased out the house under a two-year lease with an option to purchase. The house was finally sold in November 1970.

6. Petitioners, Lindley G. Paskus and Gertrude W. Paskus, entered Italy in the year 1968 under a visa which allowed them to stay in Italy for two years. They renewed the visa in 1970. They

executed wills in the United States prior to June, 1968 which were not changed while in Italy. They joined the American Men's Club and the American Women's Club in Rome. They maintained bank accounts in both Italy and New York. They maintained brokerage accounts in New York. Their daughter attended a boarding school in Switzerland. Their son first attended the Overseas School in Rome and then St. George's English School in Rome. They did not pay any income taxes in Italy. During the course of their stay in Italy, they applied for permanent residence in Switzerland, which request was refused by the Swiss government. They did not vote in United States elections while in Italy.

7. Petitioners, Lindley G. Paskus and Gertrude W. Paskus, maintained a permanent place of abode in New York State during the period from January 1, 1968 through June 22, 1968.

8. Petitioners, Lindley G. Paskus and Gertrude W. Paskus, spent more than 30 days in New York State during the year 1968.

CONCLUSIONS OF LAW

A. That petitioners, Lindley G. Paskus and Gertrude W. Paskus, were domiciled in New York State during the entire year of 1968. They did not change their domicile from New York State to Italy during said year.

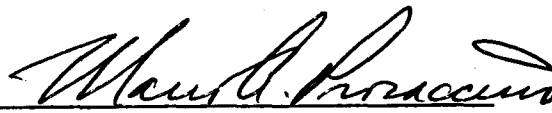
B. That since petitioners, Lindley G. Paskus and Gertrude W. Paskus, were domiciliaries of New York State during the year 1968 maintained a permanent place of abode in New York State during a portion of said year, did not maintain a permanent place of abode in Italy during said entire year and spent more than 30 days in New York State during said year, therefore, they were resident individuals

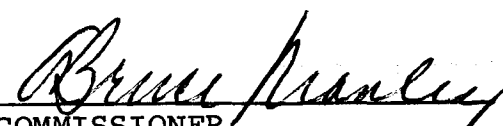
of New York State during all of said year in accordance with the meaning and intent of section 605(a)(1) of the Tax Law and 20 NYCRR 102.2.

C. That the petition of Lindley G. Paskus and Gertrude W. Paskus is denied and the Notice of Deficiency issued July 31, 1972 is sustained.

DATED: Albany, New York
June 25, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER