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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
LEONARD P. SABOL and BERYL SABOL

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) 1971.

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

State of New York
County of Albany

JANET MACK, 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 30th day of October, 1974, she served the within Notice of Decision (or Determination) by ~~(certified)~~ mail upon LEONARD P. SABOL and BERYL SABOL (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. and Mrs. Leonard P. Sabol
Urdaneta Apts., Ayala Ave. 10D
Makati Rizal, Philippines D708

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

30th day of October, 1974.

James A. Nass Letters

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

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

AREA CODE 518

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

ADDRESS YOUR REPLY TO

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

DATED: Albany, New York
October 30, 1974

**Mr. and Mrs. Leonard P. Sabol
Urdaneta Apts., Ayala Ave. 10D
Makati Rizal, Philippines D708**

Dear Mr. and Mrs. Sabol:

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,


Paul B. Coburn

HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

AD-1.12 (8/73)

Federal income tax purposes. This additional income consisted principally of salaries earned while petitioner, Leonard P. Sabol, worked in the Philippines.

2. On July 30, 1973, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Leonard P. Sabol and Beryl Sabol, imposing New York State personal income tax upon all of their income for the year 1971, on the grounds that they were residents of New York State for said year, and accordingly issued a Notice of Deficiency in the sum of \$628.11.

3. Petitioners, Leonard P. Sabol and Beryl Sabol, were domiciled in New York prior to August 31, 1971, during which time Leonard P. Sabol was employed by the Westinghouse Electric International Co., based in New York City. On September 1, 1971, he commenced employment with Westinghouse Electric International, S.A., in the Philippines.

4. Petitioners spent more than 30 days in New York State during the year 1971.

5. Petitioners were classified as Alien Residents of the Philippines were not permitted to vote in Philippine elections.

6. Petitioners rented an apartment in the Philippines under terms of a five-year lease, but were unable to purchase property under Philippine law, due to their status as Alien Residents.

CONCLUSIONS OF LAW

A. That petitioners were domiciled in New York during 1971, and they did not change their domicile from New York to the Philippines during the year in question.

B. That petitioners were resident individuals of New York State during the year 1971, in accordance with the meaning and intent of section 605(a)(1) of the Tax Law since they were domiciled in and spent more than 30 days in New York State during the year in question.

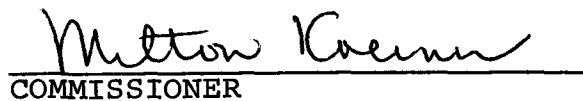
C. That the petition of Leonard P. Sabol and Beryl Sabol is denied and the Notice of Deficiency issued July 30, 1973, is sustained.

DATED: Albany, New York
October 30, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER