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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RODERICK M. THORP, JR. and
NOEL THORP

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) 1966.

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 4th day of April, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon RODERICK M. THORP, JR.
and

NOEL THORP (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

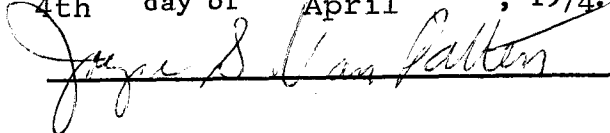
wrapper addressed as follows: Mr. & Mrs. Roderick M. Thorp, Jr.
52 Hillcrest Drive
Upper Saddle River, New Jersey

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

4th day of April, 1974.



Judge S. Van Galten



Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RODERICK M. THORP, JR. and

NOEL THORP

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) 1966.

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 4th day of April, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon HENRY M. BURGER, C.P.A.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

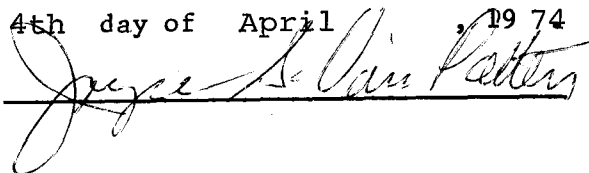
wrapper addressed as follows: Henry M. Burger, C.P.A.
888 Seventh Avenue
New York, New York 10019

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

4th day of April, 1974







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

~~DOMENICO X X X X X~~
Mario A. Procaccino
PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
April 4, 1974

Mr. & Mrs. Roderick M. Thorp, Jr.
52 Hillcrest Drive
Upper Saddle River, New Jersey

Dear Mr. & Mrs. Thorp:

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 St. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
RODERICK M. THORP, JR. and NOEL THORP	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1966.	:	

Petitioners, Roderick M. Thorp, Jr. and Noel Thorp, 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 1966. (File No. 59288202). 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 January 16, 1974, at 1:15 P.M. Petitioners appeared by Henry M. Burger, C.P.A. The Income Tax Bureau appeared by Saul Heckelman, Esq., (Solomon Sies, Esq., of Counsel).

ISSUE

Was petitioner, Roderick M. Thorp, Jr., a resident individual of New York State during the entire year of 1966?

FINDINGS OF FACT

1. Petitioners, Roderick M. Thorp, Jr. and Noel Thorp, filed a New York State combined income tax return for the year 1966. They stated on said return that they were New York residents only from January 1, 1966 through June 30, 1966.

2. On April 14, 1971, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Roderick M. Thorp, Jr., imposing additional personal income tax for the year 1966 in the

sum of \$5,931.28, upon the grounds he was a resident of New York State during all of said year. In accordance with the afforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$7,380.04.

3. Petitioner, Roderick M. Thorp, Jr., conceded that he had been a resident and domiciliary of New York State from 1937 until June 30, 1966.

4. Prior to June 30, 1966, petitioner, Roderick M. Thorp, Jr., and his wife and child resided in a cooperative apartment in New York City. He sold the apartment as of June 30, 1966 and placed the furniture in storage. They resided temporarily at a relative's home outside of New York State from June 30, 1966 until September 14, 1966.

5. On September 14, 1966, petitioner, Roderick M. Thorp, Jr., and his family moved to London, England. They rented a furnished apartment in London. They shipped to London their personal effects, clothing and household items, but not their furniture, which remained in storage. They entered England on a six month residency permit. He joined the Clubmen's Club. He opened a bank account in the London branch of Chase Manhattan Bank. He also continued to maintain a bank account in New York City. His child attended school in England.

6. Petitioner, Roderick M. Thorp, Jr., and his family returned to the United States in July 1967, and purchased a home in Upper Saddle River, New Jersey. His dissatisfaction with English schools and medical facilities constituted part of his reasons for returning to the United States.

7. Petitioner, Roderick M. Thorp, Jr., did not renounce his American citizenship, execute a will or file English income tax returns during the period of time he resided in England.

CONCLUSIONS OF LAW

A. That petitioner, Roderick M. Thorp, Jr., was domiciled in New York State during the year 1966. He did not change his domicile from New York State to England during said year.

B. That since petitioner, Roderick M. Thorp, Jr., was a domiciliary of New York State during the year 1966, and since he spent more than 30 days in New York State during said year, therefore, all of his income for said year was subject to New York State personal income tax in accordance with the meaning and intent of section 605(a)(1) of the Tax Law and 20 NYCRR 102.2.

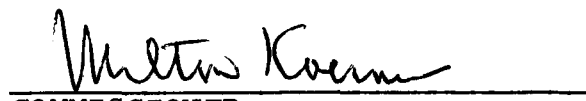
C. That the petition of Roderick M. Thorp, Jr. and Noel Thorp is denied and the Notice of Deficiency issued April 14, 1971, is sustained.

DATED: Albany, New York
April 4, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER