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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ALAN D. and ESTRELLITA M. WOFFORD

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.

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 5th day of April, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon ALAN D. and
ESTRELLITA M. WOFFORD (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

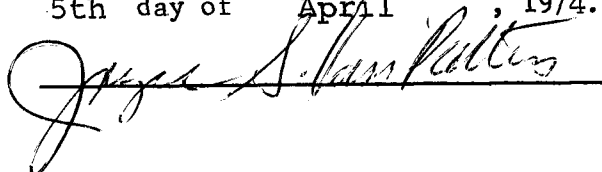
Mr. & Mrs. Alan D. Wofford
2822 San Antonio Drive
Walnut Creek, California 94598

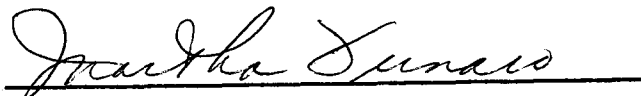
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

5th day of April, 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~~
~~X ROBERT K. KOERNER, 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 5, 1974

Mr. & Mrs. Alan D. Wofford
2822 San Antonio Drive
Walnut Creek, California 94598

Dear Mr. & Mrs. Wofford:

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,

~~XXXXXXXXXXXX~~

Edward Rook
Secretary to the
State Tax Commission

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
ALAN D. and ESTRELLITA M. WOFFORD : DECISION
for Redetermination of a Deficiency or :
for Refund of Personal Income Tax under :
Article 22 of the Tax Law for the :
Year 1969. :

Petitioners, Alan D. and Estrellita M. Wofford, petitioned for a redetermination of deficiencies in personal income tax under Article 22 of the Tax Law for the year 1969.

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

The Income Tax Bureau was represented by Saul Heckelman, Esq., Counsel.

ISSUE

Did the taxpayers effect a change of resident status in 1969 when they left New York?

FINDINGS OF FACT

1. Petitioners, Alan D. and Estrellita M. Wofford, timely filed New York State combined income tax returns for the year ending December 31, 1969.
2. A Notice of Determination of deficiencies in personal income tax for the year 1969 was issued on January 31, 1972, against the taxpayers under File No. 0-69865840.
3. The taxpayers petitioned for redetermination of the deficiencies.
4. The amount of New York State income tax for Estrellita M. Wofford is not in dispute.

5. Alan D. Wofford earned \$7,614.00 in New York State and he earned \$9,329.00 in Okinawa. New York State taxes were withheld in the amount of \$300.00.

6. The Income Tax Bureau asserted that Alan D. Wofford was a resident and domiciliary of New York State for the entire year of 1969 and that \$16,943.00 was his total New York income, less a full standard deduction of \$1,000.00 and a full \$600.00 exemption. The taxpayer claimed that only \$7,614.00 was New York income and he claimed a \$300.00 deduction (Estrellita M. Wofford claimed a \$283.00 deduction) plus a \$350.00 exemption.

7. The taxpayers moved to Okinawa in 1969. Alan D. Wofford left New York State on or about July 17, 1969. The taxpayers sold their car and turned in the license plates, sold their boat and had all their furniture shipped to Okinawa. The taxpayers left New York permanently, and paid income taxes to the Government of Ryukyu Islands and resided there. A future move by them, if any, would be to Singapore or California.

CONCLUSIONS OF LAW

A. That petitioners Alan D. and Estrellita M. Wofford were resident individuals of New York State from January 1, 1969 until December 31, 1969, 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 said period. They did not prove that they had a bona fide intention of making Okinawa their fixed and permanent home and, therefore, did not establish a new domicile during the period of time they were in Okinawa, in accordance with the meaning and intent of NYCRR 102.2 (d)(2).

B. That the petition of Alan D. and Estrellita M. Wofford is denied and Notice of Deficiency issued January 31, 1972, is sustained.

DATED: Albany, New York
April 5, 1974

STATE TAX COMMISSIONER
Donald R. Farnham

COMMISSIONER
George H. Haverly

COMMISSIONER
William J. Lamm