

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

H. KING HEDINGER

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) 1966 and 1967.:

State of New York
County of Albany

Katherine D. Manly, 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 11th day of March, 1975, she served the within
Notice of Decision ~~(for Redetermination)~~ by ~~(certified)~~ mail upon H. King

Hedinger ~~(represented by)~~ the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Mr. H. King Hedinger
31 McKinley Road
Makati, Rizal
Philippines

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)~~
~~xxx~~ 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

day of

, 19

Katherine D. Manly

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION
Saul Heckelman, Acting
~~XXXXXXXXXXXX~~ 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

March 11, 1975

Mr. H. King Hedinger
31 McKinley Road
Makati, Rizal
Philippines

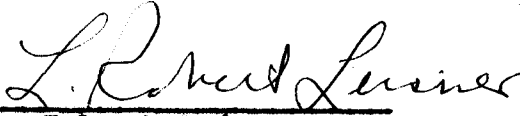
Dear Mr. Hedinger:

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: ~~XXXXXXXXXXXX~~
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
H. KING HEDINGER : DECISION
for a Redetermination of a Deficiency :
or for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for the :
Years 1966 and 1967. :

H. King Hedinger petitioned for a redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the years 1966 and 1967. At the request of the taxpayer, the case was submitted for decision on information contained in the file.

ISSUE

Was the taxpayer, who lived in the Philippines since 1953 to the present except for a portion of the years 1966 and 1967, a domiciliary of New York State?

FINDINGS OF FACT

1. Petitioner, H. King Hedinger, timely filed New York State income tax returns for the years 1966 and 1967.
2. A Notice of Determination of deficiencies in personal income taxes for the years 1966 and 1967 was issued on March 16, 1970, against the taxpayer under File No. 89267952.
3. The taxpayer petitioned for redetermination of the deficiencies.
4. The Income Tax Bureau asserted that the taxpayer was a domiciliary of New York and that he spent more than thirty days of each year in New York and that all of the taxpayer's income was taxable for each year.
5. The taxpayer left the United States for employment overseas in the Far East in 1949.

The taxpayer has lived in the Philippines since 1953 except for a period of time in New York in 1966 and 1967.

6. The taxpayer bought his own home in the Philippines in 1963 and paid Philippine income taxes until August 1, 1966.

7. On August 1, 1966, the taxpayer went to New York and worked there until the end of the year. He moved into a cooperative apartment on December 23, 1966, which he maintained until late 1967 when he disposed of it.

8. The taxpayer worked in New York until June 29, 1967, when he went overseas. He presently works and resides in the Philippines and pays income taxes there. The taxpayer spent less than 180 days in New York in 1967.

CONCLUSIONS OF LAW

A. The taxpayer was domiciled in the Philippines and spent less than 180 days in New York during each of the years in issue.

B. The taxpayer was a nonresident individual and his petition is sustained.

C. It is determined that there are no deficiencies in income tax for the years 1966 and 1967.

DATED: Albany, New York

March 11, 1975

STATE TAX COMMISSION

COMMISSIONER


COMMISSIONER


COMMISSIONER