

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

OLOF D. & ELIZABETH LINDSTEDT

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)~~ 1970.

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 29th day of October, 1975, she served the within
Notice of Decision ~~(or Determination)~~ by ~~(certified)~~ mail upon OLOF D. &
ELIZABETH LINDSTEDT ~~(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. Olof D. Lindstedt
c/o Chemical Bank
Central P.O. Box 1279
3-1, Marunouchi 2-Chome
Chiyoda-ku, Tokyo 100, Japan
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)~~
~~the~~ 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

29th day of October, 1975.

Mary Groff

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

PAUL GREENBERG
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

JAMES H. TULLY, JR., PRESIDENT
MILTON KOERNER

BUILDING 9, ROOM 107
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

Mr. Wright
Mr. Coburn
Mr. Leisner
(518) 457-3336

DATED: Albany, New York
October 29, 1975

Mr. and Mrs. Olof D. Lindstedt
c/o Chemical Bank
Central P.O. Box 1279
3-1, Marunouchi 2-Chome
Chiyoda-ku, Tokyo 100, Japan

Dear Mr. and Mrs. Lindstedt:

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

Please take further notice that pursuant to
Section (a) **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: ~~Reuben H. Cohen, Representative~~
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
OLOF D. & ELIZABETH LINDSTEDT :
for Redetermination of a Deficiency or :
for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for :
the Year 1970. :

DECISION

Petitioners, Olof D. and Elizabeth Lindstedt, c/o Chemical Bank, Central P.O. Box 1279, 3-1, Marunouchi 2-Chome, Chiyoda-ku, Tokyo 100, Japan, petitioned for a redetermination of a deficiency in personal income taxes under Article 22 of the Tax Law for the year 1970.

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

ISSUES

I. The first issue is whether petitioners, Olof D. and Elizabeth Lindstedt, were domiciliaries of New York State during the year 1970.

II. The second issue is whether for tax purposes, petitioners were residents of New York State during the year in question.

FINDINGS OF FACT

1. Petitioners, Olof D. and Elizabeth Lindstedt, filed a New York State income tax resident return for 1970 on June 6, 1972, after having been granted an extension of time in which to file the U.S. individual income tax return (Form 1040) for the taxable year 1970.

2. A Notice of Determination of deficiencies in personal income taxes for the year 1970 was issued on March 25, 1974, against the taxpayers under File No. 1-89862367.

3. The taxpayers petitioned for redetermination of the deficiencies.

4. In 1948 petitioner, Olof D. Lindstedt, was employed in Chicago, Illinois, by the First National Bank of Chicago and remained in their employment until he resigned in April of 1970 to accept an offer from the Chemical Bank in New York. Petitioner's new position involved his being posted in Tokyo, Japan, after approximately a three-month orientation period with Chemical Bank in New York. No evidence was produced to establish the duration of this new employment abroad.

5. Petitioner's total experience professionally, to date, has been in the international aspects of U.S. banking. From the beginning of his employment with First National Bank of Chicago, petitioner worked continuously in their international bank activities. In 1960 petitioner was sent to London to join First National's European representative office. Later, in 1962, he was transferred from London to Tokyo to establish the bank's Far East representative

office, a position he had until 1968. In 1968 petitioner was sent from Tokyo to New York as the number two man in the bank's wholly owned international banking subsidiary, First Chicago International Banking Corporation. While working in New York, petitioner, Olof D. Lindstedt, and his wife Elizabeth, lived in a rented apartment in Bronxville, New York. No evidence has been submitted to establish the intended duration of petitioner's New York based assignment with First Chicago International Banking Corporation. This employment continued until April of 1970 when petitioner accepted his new position in Tokyo with Chemical Bank.

6. Petitioner claimed no fixed domicile, contending that his domicile changed with each new job assignment.

CONCLUSIONS OF LAW

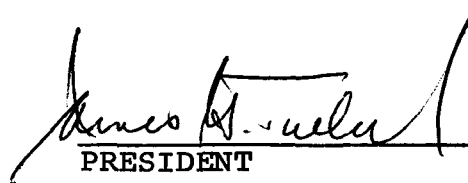
A. Petitioners, Olof D. and Elizabeth Lindstedt, were resident domiciliaries of New York State for the taxable year 1970. They claimed no domicile other than New York for the year in question. In addition, from 1968 to the middle of 1970, they lived in a rented apartment in New York, which constituted a permanent place of abode. For the purpose of establishing domicile, a permanent place of abode means a dwelling place permanently maintained by the taxpayer, whether or not owned by him and will generally include a dwelling place owned or leased by his or her spouse. The Tax Law, section 605, Reg. section 102.2(c).

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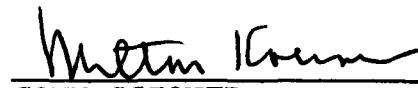
E. Since petitioners have failed to substantiate their claim, the petition is denied and the determination of the deficiency in income tax plus interest is sustained.

DATED: Albany, New York
October 29, 1975

STATE TAX COMMISSION



PRESIDENT



COMMISSIONER

COMMISSIONER