

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT C. STUMPF & LUCILLE V. STUMPF

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article ~~(x)~~ 22 of the
Tax Law for the Year ~~(x)~~ 1966.

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

State of New York
County of Albany

MARY GROFF, 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 3rd day of December, 1975, she served the within Notice of Decision ~~(BY CERTIFIED MAIL)~~ by ~~(CERTIFIED)~~ mail upon ROBERT C. STUMPF &

LUCILLE V. STUMPF ~~(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. Robert C. Stumpf
Cite Street Hubert-au-Bois
Bridel, Luxembourg

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)~~ ~~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

3rd day of December, 1975.

Janet Mack

Mary Groff



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

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

AREA CODE 518

STATE TAX COMMISSION
HEARING UNIT

PAUL GREENBERG
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT
MR. COBURN
MR. LEISNER
(518) 457-3336

DATED: Albany, New York
December 3, 1975

Mr. & Mrs. Robert C. Stumpf
Cite Street Hubert-au-Bois
Bridel, Luxembourg

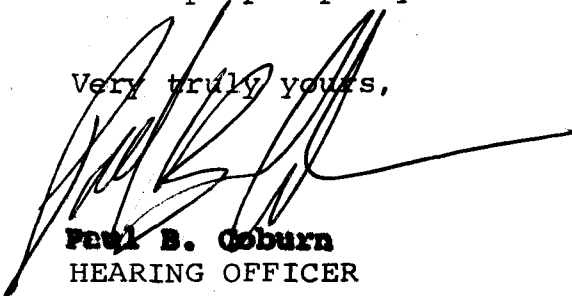
Dear Mr. & Mrs. Stumpf:

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

Please take further notice that pursuant to
Section **(x) 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: ~~XXXXXXXXXXXXXXXXXXXX~~
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
ROBERT C. STUMPF and LUCILLE V. STUMPF : DECISION
for Redetermination of Deficiency :
or for Refund of Personal Income Tax :
under Article 22 of the Tax Law for :
the Year 1966. :

Petitioners, Robert C. Stumpf and Lucille V. Stumpf, Cite Street, Hubert-au-Bois, Bridel, Luxembourg, 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. 69266525).

A formal hearing was scheduled before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, for June 18, 1975, at 10:45 A.M. On May 26, 1975, petitioners advised the State Tax Commission, in writing, that they waived a formal hearing and submitted the case to the State Tax Commission upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUE

Were petitioners, Robert C. Stumpf and Lucille V. Stumpf, resident individuals of New York State during the entire year of 1966?

FINDINGS OF FACT

1. Petitioners, Robert C. Stumpf and Lucille V. Stumpf, filed a New York State income tax resident return for the period January 1, 1966 to June 30, 1966. Attached to the return was a statement that petitioners, Robert C. Stumpf and Lucille V. Stumpf, had no reportable income from New York State sources from July 1, 1966 to December 31, 1966. Petitioners claimed a refund of \$79.88 on said return.

2. On February 19, 1968, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Robert C. Stumpf and Lucille V. Stumpf, imposing New York State personal income tax in the sum of \$423.23 upon all of their income for the year 1966, upon the grounds that they were New York State residents during the entire year and accordingly, issued a Notice of Deficiency in the sum of \$444.67.

3. Petitioners, Robert C. Stumpf and Lucille V. Stumpf, filed a revised New York State income tax resident return on March 10, 1968 for the period from January 1, 1966 through June 30, 1966 to conform to Federal changes. They claimed a refund of \$174.88.

4. On April 1, 1968, by letter, the Income Tax Bureau revised its Notice of Deficiency and Statement of Audit Changes as a result of the aforesaid Federal changes and reduced the amount of additional personal income tax due from \$423.23 to \$250.05.

5. Prior to June 30, 1966, petitioner, Robert C. Stumpf, was employed by E.I. DuPont DeNemours and Co. in Buffalo, New York. He became a resident and domiciliary of New York State in 1963. Petitioners owned a home in Snyder, New York, which they sold on June 27, 1966.

6. Petitioner, Robert C. Stumpf, was transferred by E.I. DuPont De Nemours and Co., his employer, to its Luxembourg branch in 1966. Petitioners, Robert C. Stumpf and Lucille V. Stumpf, moved to Cite Street, Hubert-au-Bois, Bridel, Luxembourg, on June 30, 1966. They have continuously resided there since that date.

CONCLUSIONS OF LAW

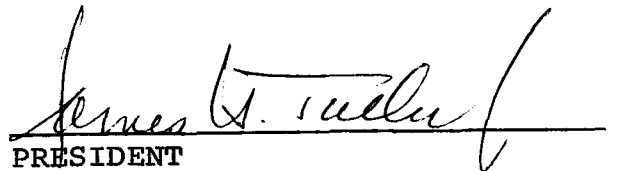
A. That petitioners, Robert C. Stumpf and Lucille V. Stumpf, were domiciled in New York State during the year 1966. They did not change their domicile from New York State to Luxembourg, on June 30, 1966.

B. That since petitioners, Robert C. Stumpf and Lucille V. Stumpf, were domiciliaries of New York State during the entire year of 1966 and since they spent more than 30 days in and maintained a permanent place of abode in New York State during that year, therefore, all of their income for the year 1966 was subject to New York State personal income tax as income of resident individuals in accordance with the meaning and intent of section 605(a)(1) of the Tax Law.

C. That the petition of Robert C. Stumpf and Lucille V. Stumpf is denied and the Notice of Deficiency issued February 19, 1968 as revised by letter from the Income Tax Bureau dated April 1, 1968 is sustained.

DATED: Albany, New York
December 3, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER

COMMISSIONER