

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

VINCENT P. and CATHERINE C. THOMAS

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 ~~(28)~~ 22 of the
Tax Law for the Year ~~(68)~~ 1971.

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 30th day of June, 1975, she served the within
Notice of Decision ~~(for Redetermination)~~ by ~~(certified)~~ mail upon VINCENT P. and
CATHERINE C. THOMAS ~~(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. Vincent P. Thomas
Flat 21, Burghley House
Somerset Road
London, England SW-19

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

30th day of June, 1975.

George S. Van Patten

Janet Mack



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

~~James H. Tully, Jr., President~~

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
June 30, 1975

Mr. and Mrs. Vincent P. Thomas
Flat 21, Burghley House
Somerset Road
London, England SW-19

Dear Mr. and Mrs. Thomas:

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,

Nigel G. Wright
HEARING OFFICER

Enc.

cc: ~~Petitioner's Representative~~
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
VINCENT P. and CATHERINE C. THOMAS	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1971.	:	

Vincent P. and Catherine C. Thomas, Flat 21, Burghley House, Somerset Road, London, England SW-19, filed a petition under section 689 of the Tax Law for the redetermination of a deficiency or for refund in personal income tax under Article 22 of the Tax Law for the year 1971. (File No. 2-29851091.)

Said deficiency was asserted by notice issued on November 25, 1974, under File No. 2-29851091 and is in the amount of \$1,070.36 plus interest of \$210.87 for a total of \$1,281.23.

In lieu of a hearing petitioners have submitted their case to the Commission on the file of the Income Tax Bureau.

Said file has been duly examined and considered.

ISSUE

The issue in this case is whether petitioners changed their domicile to England in 1971.

FINDINGS OF FACT

1. Mr. Thomas was born and raised in Montreal, Canada. On June 2, 1952, Mr. Thomas became employed by Eastman Kodak Company and moved to Rochester, New York. He worked at Kodak's Technical Service Center as a technical sales representative. This involved lecturing all over the United States and Canada.

2. In July, 1958, Mr. Thomas was reassigned by Eastman Kodak to San Francisco where he headed their Technical Sales Center.

3. In November, 1968, Mr. Thomas was reassigned by Eastman Kodak to Rochester, New York, as market coordinator for portrait photography. Petitioners lived at 3 Fletcher Road, Pittsford, Monroe County.

4. In early 1971, Mr. Thomas was asked to accept an assignment in London, England, as Director of Sales Development for Professional and Finisher Markets for the European region. He was asked to stay in England for a minimum of four years and if agreeable to both himself and his employer, he could remain for a longer period. Later the company agreed that he should stay for an indefinite period.

5. Petitioners put their New York home up for sale in January, 1971, and signed a contract of sale in April with change of possession to be in June. They left New York on June 25th and arrived in England on June 30th. When they arrived in England, they moved into a flat

at Burghley House, Somerset Road, London SW-19. Petitioners' furniture was shipped from the U.S.

6. In November, 1971, petitioners attempted to vote in New York by absentee ballot and were rejected but for what reasons is not known.

7. Petitioners' visa in England was for an indefinite period. Although apparently they paid taxes to the United Kingdom, no information has been submitted to show their tax status there.

8. Mr. Thomas intends to retire in 1979 and will consider moving to a warm climate such as Arizona or California.

9. For Federal tax purposes, petitioners claimed the section 911 exclusion of earned income based upon physical presence in a foreign country from June 19, 1971 to December 18, 1972.

CONCLUSIONS OF LAW

Petitioners have not sustained the burden of proof that they changed their domicile in 1971.

The deficiency is correct and is due together with such further interest as shall be computed under section 684 of the Tax Law.

DATED: Albany, New York
June 30, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER