

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ROSE K. YORK

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) 1967 and 1968.:

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 23rd day of December, 1975, she served the within  
Notice of Decision ~~(on Determination)~~ by (certified) mail upon ROSE K. YORK

~~(representative of)~~ the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Miss Rose K. York  
c/o Washington Trust Co.  
Trust Department  
Westerly, Rhode Island 82891

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

23rd day of December, 1975

Janet Mack

Mary Groff



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

PAUL GREENBERG  
SECRETARY TO  
COMMISSION

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

AREA CODE 518

STATE TAX COMMISSION  
JAMES H. TULLY, JR., PRESIDENT  
MILTON KOERNER

ADDRESS YOUR REPLY TO  
Mr. Wright  
Mr. Leisner  
Mr. Coburn  
(518) 457-3850

DATED: Albany, New York  
December 23, 1973

Miss Rose K. York  
c/o Washington Trust Co.  
Trust Department  
Westerly, Rhode Island 02891

Dear Miss York:

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,

*Paul S. Coburn*  
Paul S. Coburn  
HEARING OFFICER

Enc.

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

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
ROSE K. YORK	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Years	:	
1967 and 1968.	:	

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Petitioner, Rose K. York, The Dower House, Stonington, Connecticut, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1967 and 1968. (File No. 8-13133368).

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 July 24, 1975, at 1:15 P.M.

On July 4, 1975, the taxpayer advised the State Tax Commission, in writing, that she waived a formal hearing and requested that the State Tax Commission decide the case upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUE

Was petitioner, Rose K. York, a resident individual of New York State during the years 1967 and 1968?

FINDINGS OF FACT

1. Petitioner, Rose K. York, filed New York State income tax nonresident returns for the years 1967 and 1968.

2. On March 15, 1971, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Rose K. York, imposing New York State personal income tax upon all of her income for the years 1967 and 1968, upon the grounds that she was a New York State resident during both years and, accordingly, issued a Notice of Deficiency in the sum of \$427.40.

3. Petitioner, Rose K. York, was a domiciliary of Connecticut during the years 1967 and 1968. She maintained a residence at The Dower House, Stonington, Connecticut, a private dwelling which she owned.

4. During the years 1967 and 1968, petitioner, Rose K. York, worked approximately 165 days a year at the Allen-Stevenson School, 132 East 78th Street, New York, New York, as a librarian. She rented a furnished apartment at 74 East 56th Street, New York, New York.

5. That petitioner, Rose K. York, has failed to furnish any substantial or documentary evidence to prove that she spent 183 days or less in New York State during each of the years 1967 and 1968.

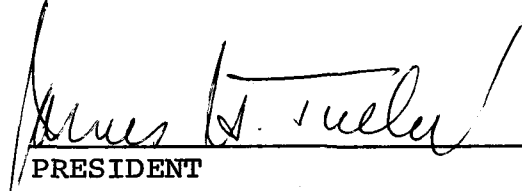
CONCLUSIONS OF LAW

A. That petitioner, Rose K. York, spent more than 183 days in New York State during each of the years 1967 and 1968 and had a permanent place of abode in New York State for that period, and, therefore, was a resident individual in accordance with the meaning and intent of section 605(a)(2) of the Tax Law.

B. That the petition of Rose K. York is denied and the Notice of Deficiency issued March 15, 1971, is sustained.

DATED: Albany, New York  
December 23, 1975

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

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COMMISSIONER