

Beres

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RUDOLF BERES

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY ~~REGISTERED~~ 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) 1968

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 8th day of March, 1976, she served the within
Notice of Decision (~~by registered mail~~) by (~~registered~~) mail upon Rudolf Beres

(~~representative of~~) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Mr. Rudolf Beres
Colgate-Palmolive, S.A.
Pres La Angostura No. 225
Mexico 10, D.F. Mexico

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~~)
(~~xx~~) petitioner herein and that the address set forth on said wrapper is the last
known address of the (~~representative of~~) petitioner.

Sworn to before me this

8th day of March, 1976.

Mary L. Hoff

Janet Mack

DEPARTMENT OF TAXATION AND FINANCE

To Joyce

Remailed: Regular mail.



3/8/76

From PAUL B. COBURN

STATE OF NEW YORK
Department of Taxation and Finance
TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N. Y. 12227

Mr. Rudolf Beres
Colgate-Palmolive, S.A.
Pres La Angostura No. 225
Mexico 10, D.F. Mexico

TO:

Postmaster

ALBANY, N.Y. 12227

(Office of Mailing)

RETURN TO SENDER

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See Publication 42, International Mail

Postal Bulletin of:

Country item in
Publication 42
Appendix

☒ Sect.

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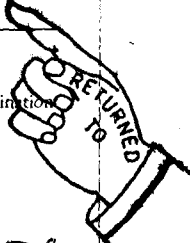
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**PS FORM 2911
MAY 1968**

• GPO : 1968 O-344-431



STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RUDOLF BERES

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article ~~(ss)~~ 22 of the
Tax Law for the Year ~~(ss)~~ 1968.

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

State of New York
County of Albany

Patricia A. Roberts, 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 26th day of February, 1976, she served the within
Notice of Decision ~~(for Determination)~~ by (certified) mail upon Rudolf Beres

~~(representative of)~~ the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Mr. Rudolf Beres
Colgate-Palmolive, S.A.
Pres La Angostura No. 225
Mexico 10, D.F. Mexico

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)~~
~~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

26th day of February, 1976.

Janet Mack

Patricia A. Roberts

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RUDOLF BERES

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article ~~(ss)~~ 22 of the
Tax Law for the Year ~~(ss)~~ 1968.

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

State of New York
County of Albany

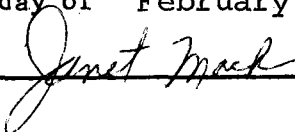
Patricia A. Roberts, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 26th day of February, 1976, she served the within Notice of Decision ~~(for Redetermination)~~ by (certified) mail upon Murray M. Weinstein, Esq. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Murray M. Weinstein, Esq.
217 Broadway
New York, NY 10007

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) 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

26th day of February, 1976.







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
February 26, 1976

TELEPHONE: (518) ~~457-3850~~

Mr. Rudolf Beres
Colgate-Palmolive, S.A.
Pres La Angostura No. 225
Mexico 10, D.F. Mexico

Dear Mr. Beres:

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

Please take further notice that pursuant to
Section(§) **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.

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. They
will be referred to the proper party for reply.

Very truly yours,

[Signature]
Paul B. Coburn
Supervising Tax
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
RUDOLF BERES	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1968.	:	

Rudolf Beres, Colgate-Palmolive, S.A., Presa La Angostura No. 225, Mexico 10, D.F. Mexico, filed a petition under section 689 of the Tax Law for a redetermination of a deficiency in personal income tax under Article 22 of the Tax Law for the year 1968.

Said deficiency was asserted by notice issued October 5, 1972, under File No. 8-29262496 and is in the amount of \$3,470.31 plus interest of \$722.80 for a total of \$4,193.11.

A hearing was duly held on October 25, 1974, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, before Nigel G. Wright, Hearing Officer. The petitioner was represented by Murray M. Weinstein, Esq. The Income Tax Bureau was represented by Saul Heckelman, Esq., appearing by Alexander Weiss, Esq.

The record of said hearing has been duly examined and considered.

ISSUE

Whether petitioner changed his domicile from New York to England in 1968.

FINDINGS OF FACT

1. Petitioner was born in Germany. He came to the United States in 1936 and resided with an aunt in Atlantic City, New Jersey. His parents stayed in Germany. He went to high school in Atlantic City. Petitioner has never been married. Petitioner attended Colgate University. He was in the United States Army for four years. He was naturalized as a United States citizen in Boston, Massachusetts in 1942. After leaving the Army, he returned to college for two years.

2. In September, 1947, petitioner became employed by Colgate-Palmolive International Corp. at their main office which was at that time located in Jersey City, New Jersey.

3. From 1950 to 1953, petitioner held the position of assistant general manager of Colgate's Indian Company located in Bombay, India.

4. From 1953 to 1961, petitioner held the position of vice-president in charge of sales and advertising of Colgate's Mexican Company and was located in Mexico City, Mexico.

5. In 1961, petitioner was assigned to the principal office of Colgate-Palmolive International Corp. which had been moved from Jersey City and was then located at 300 Park Avenue, New York City. His position there was supervisor of Latin American Affairs for Colgate which entailed traveling about sixty percent of his time. While living in New York City, he resided in an apartment at 150 East 61st Street. He never voted in New York. He was a member of the New York Athletic Club.

6(a). In May, 1968, petitioner was offered the position of vice-president and general manager of the European division of Colgate with headquarters in London, England, at 76 Oxford Street, London, W.1. On June 2, 1968, petitioner left for England. He was about fifty years old at the time. Colgate paid his moving expenses. While in London, he purchased a seven year lease at Flat 18, 37 Grosvenor Square, London, W.1. His father resided with him there. He entered on a resident visa. He acquired a certificate of residence which he renewed annually. He had a car registered in England. He was a member of an automobile club and of the Ambassador Club, a social club. His membership on the New York Athletic Club was changed to a nonresident status. He kept a checking account in New York, and his salary from Colgate was remitted to that account. He paid a "schedule E" tax for the period 1968-69.

6(b). Petitioner claimed exemption from Federal income tax under section 911 of the IRC based on 212 days in England and excluded part of his salary. The New York deficiency here in issue is based on Federal figures for the entire calendar year and this also excludes the same amount. Mr. Beres, on his 1968 Federal return claimed no deduction or credit for foreign taxes. Mr. Beres paid income tax to the United Kingdom on July 22, 1969, for the period June 3, 1968 through April 5, 1969. Mr. Beres claimed a foreign tax credit for this on his 1969 Federal return.

6(c). During this time, petitioner and a friend were each fifty percent shareholders in a small resort, "The Birchs Inc.", located in Rockwood, Maine.

7. Since September 1, 1972, petitioner has been the general manager and president of Colgate's Mexican Company and has been stationed in Mexico City. He has an apartment there at Pueblo No. 259, Colonia Roma, Mexico D.F. Petitioner entered Mexico as an "immigrante". He had moved to Mexico directly from London. His car is registered in Mexico. He owns an avocado ranch in Mexico and has built a home there.

8. The President of Colgate has stated, by letter, that "There are no plans, to my knowledge, to reassign Mr. Beres to the United States as his career is international and should require his residence outside the country until his retirement."

9. As a manager in a foreign county, petitioner's income was based largely on a bonus computed on the foreign company's income which would generally exceed any typical salary in the United States.

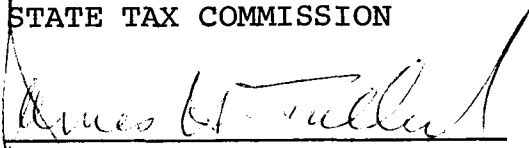
CONCLUSIONS OF LAW


Petitioner has adequately shown that he changed his domicile to England in 1968.

The deficiency in issue is erroneous in its entirety and is cancelled.

DATED: Albany, New York
February 26, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER