

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EUGENE O. and ELIZABETH T. BRIMM

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 ~~(s)~~ 22 of the
Tax Law for the Year ~~(s)~~ 1964

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 7th day of January, 1976, she served the within
Notice of Decision (~~on Redetermination~~) by (~~certified~~) mail upon Eugene O. and
Elizabeth T. Brimm (~~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. Eugene O. Brimm
29 Chemin Des Palettes
Grand Lancy/GE, Switzerland


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

7th day of January, 1976.





STATE OF NEW YORK
Department of Taxation and Finance
STATE CAMPUS
ALBANY, N. Y. 12227

RECEIVED
NEW YORK STATE
INCOME TAX BUREAU
DEC 30 1975

M/P

Mr. and Mrs. Eugene O. Brimm
11416 Lakeshore Drive
Carmel, Indiana 46032

10/10/75
R. W. Alburn

RECEIVED
NEW YORK STATE
INCOME TAX BUREAU
DEC 30 1975
REVENUE OFFICE
ALBANY OFFICE

NAME _____
1st Notice _____
2nd Notice _____
Return 3/31/76

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EUGENE O. and ELIZABETH T. BRIMM

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 ~~(s)~~ 22 of the
Tax Law for the Year ~~(s)~~ 1964.

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 17th day of December, 1975, she served the within Notice of Decision ~~(or Determination)~~ by (certified) mail upon Eugene O. and Elizabeth T. Brimm, ~~(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. Eugene O. Brimm
11416 Lakeshore Drive
Carmel, Indiana 46032
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

17th day of December, 1975

Mary Groff

Janet Mack



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) ~~847-3856~~

457-3850

DATED: Albany, New York
December 17, 1975

Mr. and Mrs. Eugene O. Brimm
11416 Lakeshore Drive
Carmel, Indiana 46032

Dear Mr. and Mrs. Brimm:

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: ~~Re: [illegible]~~
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
EUGENE O. and ELIZABETH T. BRIMM	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for the	:	
Year 1964.	:	

Eugene O. and Elizabeth T. Brim, 11416 Lakeshore Drive, Carmel, Indiana 46032, filed a petition under section 689 of the Tax Law for the redetermination of a deficiency issued on September 25, 1967 against Mr. Brimm in the amount of \$167.48 plus interest of \$24.06 for a total of \$192.64 and against Mrs. Brimm in the amount of \$37.99 plus interest of \$5.57 for a total of \$43.56 both for personal income taxes under Article 22 of the Tax Law for the year 1964.

In lieu of a hearing, petitioners submit 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 from New York to Switzerland in 1964.

FINDINGS OF FACT

1. Prior to 1964, petitioners had lived at 41 Snughaven Court, Tonawanda, New York.

2. Mr. Brimm is a chemist. He had been employed by the Tonawanda Laboratories, Linde Division, Union Carbide Corp., from 1940 to September 9, 1963 when he was dismissed. Mr. Brimm then sought other employment at meetings of professional associations and executive talent agencies. He was hired as of October 1, 1963 by Union Carbide International Company to fill a vacancy in their Technical Relations Department in Europe. He stayed in the United States for training from October 1, 1963 until January 10, 1964, when he left for Europe. Mr. Brimm received his salary in Swiss francs which amounted to about \$20,000.00 a year.

3. Mr. Brimm arrived in Switzerland on January 12, 1964, and took up residence at 40 Rue de Rhone, Geneva. His wife and daughter followed him on March 7, 1964. Their house in Tonawanda had been sold in January, 1964, and his wife and children had lived elsewhere until March. About February 1, 1964, a substantial part of the furniture and personal effects were shipped to Switzerland. Union Carbide paid for this. Other possessions were stored in a warehouse

in Niagara Falls, New York. Since March 1, 1964, petitioners have rented a residence at the address 29, ch. des Palettes, Grand Lancy, Geneva, on a three-year lease. Their daughter has attended the Ecole International in Geneva.

4. Mrs. Brimm had a custodian account at a New York City bank which she retained when she went to Switzerland. The Brimms filed income tax returns in Geneva.

5. At some time in 1970 or 1971, petitioners moved back to the United States to Carmel, Indiana.

CONCLUSIONS OF LAW

Petitioners have shown that they intended to and did in fact abandon their New York domicile in 1964, and that they acquired a new domicile elsewhere.

The taxpayers' petition is sustained. It is determined that there are no deficiencies against the taxpayer in income tax for 1964.

DATED: Albany, New York
December 17, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER

COMMISSIONER



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) 457-3850

DATED: Albany, New York
December 17, 1975

457-3850

REMAILED: January 7, 1976

Mr. and Mrs. Eugene O. Brimm
11416 Lakeshore Drive
Carmel, Indiana 46032

Dear Mr. and Mrs. Brimm:

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

Please take further notice that pursuant to
Section (8) 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: ~~Director, Department of Taxation and Finance~~
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

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Mr. and Mrs. Eugene O. Brimm

F 12

88

Mr. and Mrs. Eugene O. Brimm
29 Chemin Des Palettes
Grand Lancy/GE, Switzerland

*Atty: J. G. Wright
Bldg #9*

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
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EUGENE O. and ELIZABETH T. BRIMM	:	DECISION
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under Article 22 of the Tax Law for the	:	
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