

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
HELEN CUYJET

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article(s) 22 of the :  
Tax Law for the Year(s) ~~or Period(s)~~ 1967:

State of New York  
County of Albany

Carmen Mottolese , 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 24th day of September , 1976, she served the within  
Notice of Decision by (certified) mail upon Helen Cuyjet  
~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Helen Cuyjet  
Hq. 1st Logistical Command  
Special Services Crafts  
APO, San Francisco, CA 96384  
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 Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~  
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

24th day of September , 1976.

Carmen Mottolese

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
HELEN CUYJET

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article 22 of the :  
Tax Law for the Year ~~(or Period)~~ 1967:

State of New York  
County of Albany

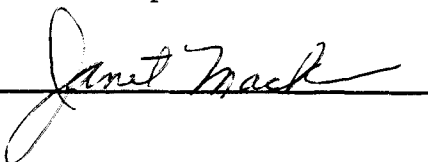
Carmen Mottolese, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 24th day of September, 1976, she served the within Notice of Decision by (certified) mail upon William B. Stammer, Esq. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: William B. Stammer, Esq.  
888 - 7th Avenue  
New York, New York 10019

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 Postal Service 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

24th day of September, 1976.







STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

September 24, 1976

TELEPHONE: (518) 457-3850

Helen Cuyjet  
Hq. 1st Logistical Command  
Special Services Crafts  
APO, San Francisco, CA 96384

Dear Ms. Cuyjet:

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

Please take further notice that pursuant to  
Section (6) **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,

**Frank J. Puccia**  
**Supervisor of Small**  
**Claims Hearings**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
HELEN CUYJET	:	<b>DECISION</b>
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for the	:	
Year 1967.	:	

---

Petitioner, Helen Cuyjet, Hq. 1st Logistical Command, Special Services Crafts, APO, San Francisco, California 96384, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for 1967. (File No. 7-89114335.) On March 3, 1976, petitioner advised the State Tax Commission that she desired to waive a small claims hearing and to submit the case to the State Tax Commission upon the entire record contained in the file.

ISSUE

Was petitioner a resident of the State of New York all of 1967 or did she change residence in March of 1967.

FINDINGS OF FACT

1. Petitioner timely filed a part-year resident return for 1967 excluding nonresident income earned in Vietnam after March, 1967 as a civilian employee. The Income Tax Bureau held the taxpayer to be a domiciliary of New York for all of 1967 and all income taxable.

2. Petitioner closed her New York bank accounts and allowed her New York driver's license to lapse. She moved all her belongings to her brother's home in New Jersey in March, 1967. Petitioner designated New Jersey as her home for military civilian employee purposes. She never entered New York again and spent all leaves in New Jersey. In 1968 she voted as a New Jersey resident by absentee ballot. Her stated intention was to never return to New York and, to date, her stated intention has not been contradicted by her actions. Petitioner was not born in New York. She has no relatives living in New York. She considers her brother's New Jersey home to be her domicile and returns there whenever she is between job assignments or unemployed.

CONCLUSIONS OF LAW

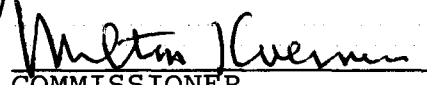
As per section 654(c), when petitioner left New York in March of 1967, she effectively changed residence and is not taxable for the income earned outside of New York thereafter.

The petitioner of Helen Cuyjet is granted and the Income Tax Bureau is directed to refund the sum of \$31.08 together with such interest as may be lawfully owing.

DATED: Albany, New York  
September 24, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



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

September 24, 1976

TELEPHONE: (518) 457-3850

Helen Cuyjet  
Hq. 1st Logistical Command  
Special Services Crafts  
APO, San Francisco, CA 96384

Dear Ms. Cuyjet:

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,

Frank J. Puccia  
Supervisor of Small  
Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

ne Hq Sp AP

Helen Cuyjet  
Hq. 1st Logistical Command  
Special Services Crafts,  
APO, San Francisco, CA 96384

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition ;  
of :  
HELEN CUYJET : **DECISION**  
for a Redetermination of a Deficiency :  
or for Refund of Personal Income Taxes :  
under Article 22 of the Tax Law for the :  
Year 1967. :

---

Petitioner, Helen Cuyjet, Hq. 1st Logistical Command, Special Services Crafts, APO, San Francisco, California 96384, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for 1967. (File No. 7-89114335.) On March 3, 1976, petitioner advised the State Tax Commission that she desired to waive a small claims hearing and to submit the case to the State Tax Commission upon the entire record contained in the file.

ISSUE

Was petitioner a resident of the State of New York all of 1967 or did she change residence in March of 1967.

FINDINGS OF FACT

1. Petitioner timely filed a part-year resident return for 1967 excluding nonresident income earned in Vietnam after March, 1967 as a civilian employee. The Income Tax Bureau held the taxpayer to be a domiciliary of New York for all of 1967 and all income taxable.



2. Petitioner closed her New York bank accounts and allowed her New York driver's license to lapse. She moved all her belongings to her brother's home in New Jersey in March, 1967. Petitioner designated New Jersey as her home for military civilian employee purposes. She never entered New York again and spent all leaves in New Jersey. In 1968 she voted as a New Jersey resident by absentee ballot. Her stated intention was to never return to New York and, to date, her stated intention has not been contradicted by her actions. Petitioner was not born in New York. She has no relatives living in New York. She considers her brother's New Jersey home to be her domicile and returns there whenever she is between job assignments or unemployed.

CONCLUSIONS OF LAW

As per section 654(c), when petitioner left New York in March of 1967, she effectively changed residence and is not taxable for the income earned outside of New York thereafter.

The petitioner of Helen Cuyjet is granted and the Income Tax Bureau is directed to refund the sum of \$31.08 together with such interest as may be lawfully owing.

DATED: Albany, New York  
September 24, 1976.

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER