

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

R. RENEE BOWDEN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article(x) 22 of the :
Tax Law for the Year(s) ~~on Period(s)~~ :
1965, 1966 and 1967.

State of New York
County of Albany

Bruce Batchelor , 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 25th day of May , 1977, ~~she~~ served the within
Notice of Decision by (certified) mail upon R. Renee Bowden

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

Miss R. Renee Bowden
303 West 66th Street
New York, New York 10023

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)~~
~~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

25th day of May , 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

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R. RENEE BOWDEN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (x) 22 of the :
Tax Law for the Year(s) ~~or Period(s)~~ :
1965, 1966 and 1967.

State of New York
County of Albany

Bruce Batchelor, being duly sworn, deposes and says that
he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 25th day of May, 1977, he served the within
Notice of Decision by (certified) mail upon Kenneth Semmel

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Kenneth Semmel, Esq.
Shaw Bernstein Scheuer Boyden & Sarnoff
292 Madison Avenue
New York, New York 10017
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

25th day of May, 1977.

Bruce Batchelor

Janet Mack



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

May 25, 1977

TELEPHONE: (518) **457-1723**

Miss R. Renee Bowden
303 West 66th Street
New York, New York 10023

Dear Miss Bowden:

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

Please take further notice that pursuant to
Section **(E) 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
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	:	
R. RENEE BOWDEN	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Years	:	
1965, 1966 and 1967.	:	

Petitioner, R. Renee Bowden, residing at 303 West 66th Street, New York, New York 10023, has filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1965, 1966, and 1967 (File No. 7-79304147).

A small claims hearing was held before Joseph Marcus, Hearing Officer, on September 20, 1976 at 10:45 a.m. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared with her representative, Kenneth Semmel, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq., (William Fox, Esq. of counsel).

ISSUES

I. Whether petitioner, R. Renee Bowden, was a resident of New York State during the years 1965, 1966 and 1967?

II. Whether petitioner, R. Renee Bowden, is entitled to credit against New York State personal income tax for the years 1965, 1966 and 1967?

FINDINGS OF FACT

1. Petitioner, R. Renee Bowden, filed a New York State income tax resident return for 1967. She listed her legal address as "303 W. 66 Street, New York, New York, 10023." Attached to her 1967 tax return was a New York State Wage and Tax Statement (IT-2102) indicating her address as "1801 16th Street N.W., Washington, D.C. She did not file New York State income tax returns for 1965 and 1966.

2. During the calendar years 1965 and 1966, petitioner was employed in Washington, D.C. by the Federal Government. In 1967, she was employed in Washington, D.C. until October 27, 1967. On November 6, 1967, upon returning to New York City, she was employed as an associate research scientist by the New York State Narcotics Addiction Control Commission.

3. Petitioner filed income tax returns in Washington, D.C. and paid taxes for the years under review. On March 31, 1975, the Income Tax Bureau issued a Statement of Audit Changes against the petitioner upon the grounds that petitioner was a domiciliary of New York State and that for the years in question, petitioner was subject to New York State income tax since she spent more than 30 days in each year in New York State and she maintained a permanent place of abode in New York State for the entire period. Accordingly, the Income Tax Bureau issued a Notice of Deficiency dated March 31, 1975.

4. During the years in question, petitioner maintained a cooperative apartment at 303 W. 66th Street, New York, New York.

Petitioner's 1965 District of Columbia return listed said address as her "legal residence."

5. Petitioner testified that in the years 1965 and 1966 she spent no more than 14 days in New York State for the purpose of visiting friends. While she was employed in Washington, D.C., she maintained a permanent apartment in that city. Petitioner maintained a savings account in a New York bank. In Washington, D.C., she maintained a checking account, credit union account and a stock brokerage account. She made charitable contributions in New York State and Washington, D.C.

CONCLUSIONS OF LAW

A. That petitioner, R. Renee Bowden, was domiciled in New York State in 1965, 1966 and 1967.

B. That petitioner maintained a permanent place of abode within New York State for the entire period and is, therefore, subject to New York State personal income tax as a resident individual for the years 1965, 1966 and 1967.

C. That no tax would be payable to the District of Columbia after application of the credit allowed to residents of the District of Columbia by section 47-1567(d) of the D.C. Code. Petitioner is, therefore, not entitled to any credit against her New York personal income tax within the meaning and intent of section 620(a) of the Tax Law.

DATED: Albany, New York
May 25, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER