

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM B. CASS

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 (x) 1970. :

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 12th day of May , 1977, she served the within
Notice of Decision by (certified) mail upon William B. Cass

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

as follows: Mr. William B. Cass
145 East 84th Street
New York, New York 10028

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

12th day of May , 1977

Bruce Batchelor

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM B. CASS

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 ~~(x)~~ ~~or Period~~ ~~(x)~~ 1970.:
~~(x)~~

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 12th day of May, 1977, he served the within
Notice of Decision by (certified) mail upon Herbert M. Britton
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Herbert M. Britton, CPA
Reminick, Aarons & Company
575 Madison Avenue
New York, New York 10022
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

12th day of May, 1977.

Bruce Batchelor

Janet Mack



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

May 12, 1977

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

Mr. William B. Cass
145 East 94th Street
New York, New York 10028

Dear Mr. Cass:

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.

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	:	
	:	
WILLIAM B. CASS	:	DECISION
	:	
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for the	:	
Year 1970.	:	

Petitioner, William B. Cass, residing at 145 East 84th Street, New York, New York 10028, has filed a petition for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1970. (File No. 13111).

A small claims hearing was held before William Valcarcel, Small Claims Hearing Officer, on August 25, 1976 at 2:45 P.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared by H. Britton, CPA. The Income Tax Bureau appeared by Peter Crotty, Esq., (Louis Senft, Esq. of counsel).

ISSUE

Whether the petitioner, William B. Cass, changed his New York State residence during the year 1970.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. The petitioner, William B. Cass, was employed by International Business Machines Corporation in New York City from January 1, 1970 to February 15, 1970. On February 16, 1970, petitioner was transferred to the Systems Development Division of International Business Machines Corporation located in Princeton, New Jersey. His employer paid the petitioner's moving expenses and also paid his living expenses while he sought a suitable apartment in New Jersey.

2. Although petitioner obtained an apartment in Princeton, New Jersey in June, 1970, he kept his furniture in storage on the advice of International Business Machines Corporation that future relocation would be necessary.

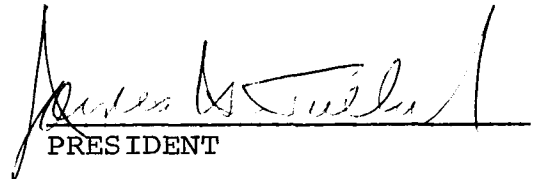
3. In August of 1970, the petitioner secured a new assignment in Harrison, New York, and subsequently, moved back to New York.

4. That the petitioner, William B. Cass, did not abandon his New York domicile during 1970 within the meaning and intent of 20 NYCRR 102.2(d). Therefore, petitioner was a New York State resident for the entire year of 1970 since he did not meet all three of the requirements of 20 NYCRR 102(b).

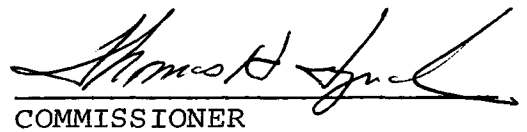
5. That the petition of William B. Cass is denied and the Notice of Deficiency issued March 31, 1975 is sustained.

DATED: Albany, New York
May 12, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER