

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of

ARCHIBALD A. PATTERSON
and CARYL B. PATTERSON
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) ~~XXXXXX~~
1968 and 1969.
State of New York
County of Albany

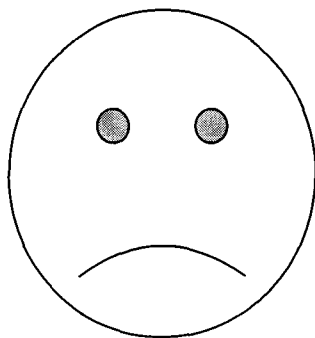
AFFIDAVIT OF MAILING

Marsina Donnini
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 16 day of August
Notice of Decision
Patterson
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. Archibald A. Patterson
136 East 56th Street
New York, New York
, being duly sworn, deposes and says that
, 1977, she served the within
by (certified) mail upon Archibald A.

the petitioner in the within proceeding,
properly addressed wrapper in a
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 ~~XXXXXX~~
petitioner herein and that the address set forth on said wrapper is the
last known address of the ~~XXXXXX~~ petitioner.

Sworn to before me this
16th day of August
1977
[Signature]
[Signature]

CORRECTION FOLLOWS



NOTE: THE FOLLOWING
DOCUMENT(S) ARE BEING REFILMED
TO ENSURE CLARITY

PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ARCHIBALD A. PATTERSON

and CARYL B. PATTERSON

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)~~ :
1968 and 1969.

AFFIDAVIT OF MAILING

State of New York
County of Albany

Marsina Donnini, 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 16 day of August, 1977, she served the within
Notice of Decision by (certified) mail upon Archibald A.
Patterson ~~XXXXXXXXXXXX~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. Archibald A. Patterson
136 East 56th Street
New York, New York
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 ~~XXXXXXXXXXXX~~
~~of the~~ petitioner herein and that the address set forth on said wrapper is the
last known address of the ~~XXXXXXXXXXXX~~ petitioner.

Sworn to before me this

16th day of August, 1977

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ARCHIBALD A. PATTERSON :
and CARYL B. PATTERSON : AFFIDAVIT OF MAILING
For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article ~~(8)~~ 22 of the :
Tax Law for the Year(s) ~~or Period(s)~~ :
1968 and 1969.

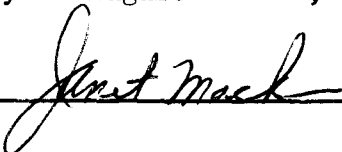
State of New York
County of Albany

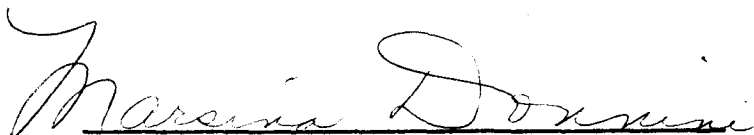
Marsina Donnini , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 16 day of August , 1977 , she served the within
Notice of Decision by (certified) mail upon Caryl B.
Patterson ~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mrs. Caryl B. Patterson
14 Murray Avenue
Port Washington, New York
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

16th day of August , 1977.







STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

August 16, 1977

Caryl B. Patterson
14 Murray Avenue
Port Washington, New York

Dear Mrs. Patterson:

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

You have now exhausted your right of review at the administrative level. Pursuant to section ~~130~~ **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

Paul B. Coburn
Supervising Tax
Hearing Officer

cc: Petitioner's Representative

Taxing Bureau's Representative



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

August 16, 1977

Archibald A. Patterson
136 East 56th Street
New York, New York

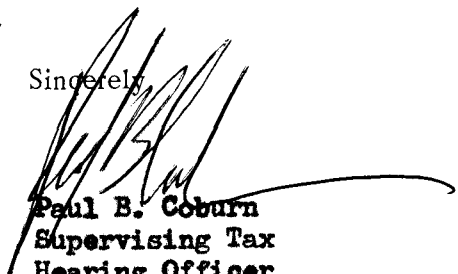
Dear Mr. Patterson:

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

You have now exhausted your right of review at the administrative level. Pursuant to section ~~(a)~~ **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,


Paul B. Coburn
Supervising Tax
Hearing Officer

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
ARCHIBALD A. PATTERSON	:	DECISION
and CARYL B. PATTERSON	:	
	:	
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Years	:	
1968 and 1969.	:	

Petitioners, Archibald A. Patterson and Caryl B. Patterson, have filed an application for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1968 and 1969. (File No. 0001362)

A formal hearing was held before Archibald F. Robertson, Jr., Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on March 26, 1976, at 9:00 a.m. Petitioners appeared by Archibald A. Patterson, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq. (Solomon Sies, Esq. of counsel).

ISSUE

Whether petitioner, Archibald A. Patterson, was and continued to be a domiciliary of the State of New York within the meaning of

section 605(a)(1) of the Tax Law for the years 1968 and 1969, petitioners, Archibald A. Patterson and Caryl B. Patterson, being therefore liable as residents for New York State personal income taxes under Article 22 of the Tax Law.

FINDINGS OF FACT

1. Petitioner, Archibald A. Patterson, a practicing attorney in New York since 1939, entered into a three-year employment contract for employment in New Jersey and, for his convenience, established temporary quarters in New Jersey by entering into a one year lease for a studio apartment in New Jersey in February, 1968. Upon termination of the lease, petitioner, Archibald A. Patterson, remained in possession of the premises as a tenant from month-to-month until September of 1969, when he returned to his house in Port Washington, New York, upon his resignation from his employment.

2. Petitioner, Archibald A. Patterson, registered to vote in New Jersey in 1968, and voted in New Jersey in 1968; petitioner, Archibald A. Patterson, also obtained a temporary New Jersey driver's license.

3. Petitioner, Archibald A. Patterson, enrolled for a cram course for the New Jersey Bar Examination, but never made application to become a member of the New Jersey bar, and continued as a member of the New York Bar throughout the period in issue.

4. Petitioner, Archibald A. Patterson, continued his will in force throughout the period in issue, which will, executed before the period in issue, recited his domicile as New York.

5. Petitioner, Archibald A. Patterson, searched from time to time during the period in issue in certain New Jersey neighborhoods for a permanent home suitable for himself and his family. Petitioner never acquired a permanent home in New Jersey.

6. Petitioner, Archibald A. Patterson, continuously retained title to his permanent home in New York throughout the period in issue, and petitioner, Archibald A. Patterson, continuously maintained his wife, petitioner, Caryl B. Patterson, in that home through the period in issue. Petitioner, Archibald A. Patterson, spent at least thirty days in each year in issue at his home in New York with his wife, petitioner, Caryl B. Patterson, with whom he was continuously living in amity throughout the period in issue.

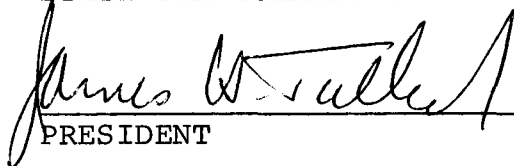
7. Petitioner, Archibald A. Patterson, continuously maintained an active bank account in New York throughout the period in issue.

CONCLUSION OF LAW

That petitioner, Archibald A. Patterson, was and continued to be a domiciliary of New York State and spent more than thirty days per annum in New York State within the meaning of section 605(a)(1) of the Tax Law for the years 1968 and 1969, petitioners, Archibald A. Patterson and Caryl B. Patterson, being therefore liable as residents for New York State personal income tax under Article 22 of the Tax Law, and that, therefore, petitioners' application is denied.

DATED: Albany, New York
August 16, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER