



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

STATE TAX COMMISSION

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

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

September 21, 1979

Arthur H. & Mary E. Peralta-Ramos  
c/o Robert A. Parr  
350 Park Ave.  
New York, NY 10022

Dear Mr. & Mrs. Peralta-Ramos:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 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,

A handwritten signature in black ink, appearing to read "John J. Sollecito".

cc: Petitioner's Representative  
Robert A. Parr  
350 Park Ave.  
New York, NY 10022  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of

Arthur H. & Mary E. Peralta-Ramos :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :  
of a Determination or a Refund of  
Personal Income Tax :  
under Article 22 of the Tax Law  
for the Years 1961 - 1963. :

State of New York  
County of Albany

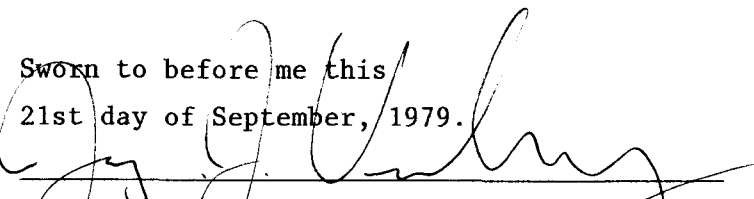

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 21st day of September, 1979, he served the within notice of Decision by certified mail upon Arthur H. & Mary E. Peralta-Ramos, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Arthur H. & Mary E. Peralta-Ramos  
c/o Robert A. Parr  
New York, NY 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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this  
21st day of September, 1979.

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of

Arthur H. & Mary E. Peralta-Ramos :

AFFIDAVIT OF MAILING

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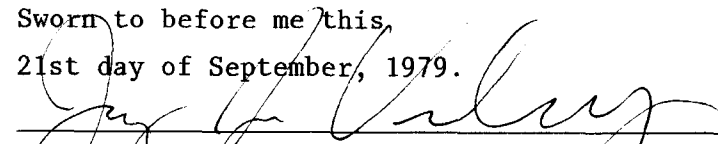
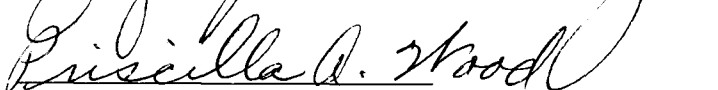
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 21st day of September, 1979, he served the within notice of Decision by certified mail upon Robert A. Parr the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Robert A. Parr  
350 Park Ave.  
New York, NY 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  
21st day of September, 1979.

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petitions	:	
of	:	
ARTURO H. PERALTA-RAMOS	:	
and	:	DECISION
MARY E. PERALTA-RAMOS	:	
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Years	:	
1961, 1962 and 1963.	:	

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Petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, c/o Robert Parr, Esq., 350 Park Avenue, New York, New York 10022, filed petitions for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1961, 1962 and 1963 (File Nos. 12752 and 12753).

A formal hearing was held before Edward L. Johnson, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on November 29, 1977 at 1:20 P.M. Petitioners appeared by Robert A. Parr, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq. (Francis Cosgrove, Esq., of counsel).

ISSUE

Whether petitioners were New York residents for income tax purposes in 1961, 1962 and 1963.

FINDINGS OF FACT

1. On March 31, 1975, the Income Tax Bureau issued a Notice of Deficiency and a Statement of Audit Changes against petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, his wife, imposing income taxes as follows:

<u>Year</u>	<u>Tax</u>	<u>Penalty</u>	<u>Interest</u>	<u>Total</u>
1961	\$1,594.55	\$ 398.64	\$1,239.97	\$ 3,233.16
1962	4,935.36	1,233.84	3,541.76	9,710.96
Total	<u>\$6,529.91</u>	<u>\$1,632.48</u>	<u>\$4,781.73</u>	<u>\$12,944.12</u>

On the same March 31, 1975, the Income Tax Bureau issued a second Notice of Deficiency and Statement of Audit Changes against petitioner Arturo H. Peralta-Ramos, imposing income tax of \$5,716.59, plus penalty of \$1,429.15 and interest of \$3,759.40, for a total due of \$10,905.14 for 1963.

The penalty was imposed because no tax returns had been previously filed.

2. On June 30, 1975, petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, filed petitions for redetermination of deficiencies or for refund of personal income tax which was assessed against them.

3. Petitioner Arturo H. Peralta-Ramos had a dispute with the United States Internal Revenue Service concerning his Federal income taxes for 1961, 1962 and 1963. That matter was resolved in 1972 and the Internal Revenue Service notified the Income Tax Bureau of the change in Federal income tax which was made to a taxpayer filing from a New York address. Arturo H. Peralta-Ramos had used the address of his New York attorney for Federal income tax filing purposes. The Income Tax Bureau could find no New York State income tax returns filed by petitioners for 1961, 1962 and 1963.

4. Petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, consulted with counsel in New York as to their income tax liability. They relied on counsel's advice that if they spent less than 183 days in New York and were domiciled in another state, petitioners were nonresidents under New York Tax Law.

5. Petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, his wife, were domiciled in New Mexico during the tax years 1961 and 1962. Petitioners were divorced by 1963.

6. Petitioner Arturo H. Peralta-Ramos operated as a financier in mining properties in Mexico, Jamaica, West Indies, and Trinidad, West Indies, throughout the tax years 1961 to 1963. His efforts to secure governmental permits and approvals required petitioner to travel abroad extensively. Except for visa stamps on his passports for travel to countries other than Mexico, petitioner Arturo H. Peralta-Ramos had no documentary evidence of his departures and re-entries into the United States. He kept no diaries showing days which were spent in New York State, nor where and when other days were spent during the period 1961 through 1963. Petitioner Arturo H. Peralta-Ramos estimated that he spent about 150 days per year in New York State between 1961 and 1963.

7. Petitioner Arturo H. Peralta-Ramos owned a horse-breeding ranch in Taos, New Mexico, from 1946 to date. He registered and voted in New Mexico from 1961 through 1963. He filed New Mexico resident income tax returns for the years in question. Both his automobile and airplane were registered in New Mexico.

8. From about 1950 to date, petitioner Arturo H. Peralta-Ramos rented an apartment in New York City. He testified that the apartment was used exclusively by him for storage and care of valuable furniture, as well as for lodging on his frequent business trips to New York.

9. Petitioner Arturo H. Peralta-Ramos maintained an office in New York throughout the years 1961 through 1963. Most of his business mail was received in that office. He is the beneficiary of several trusts managed by New York City banks. Petitioners' legal affairs were handled by New York attorneys.

CONCLUSIONS OF LAW

A. That petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, were not domiciled in New York in 1961 and 1962. That petitioner Arthur H. Peralta-Ramos was not domiciled in New York in 1963.

B. That petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, failed to keep and have available for examination by the Tax Commission, adequate records to substantiate their claims that petitioners did not spend more than 183 days of the pertinent tax years within New York State. (See: 20 NYCRR 102.2(c) and its predecessor, the former 20 NYCRR 269.1(b)).

C. That petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, were resident individuals within the meaning and intent of section 605(a)(2) of the Tax Law for 1961 and 1962.

D. That petitioner Arturo H. Peralta-Ramos was a New York resident within the meaning and intent of the Tax Law for 1963.

E. That petitioners' failure to file income tax returns was due to reasonable cause, within the intent and meaning of the former section 685(a) (since renumbered 685(a)(1)) of the Tax Law; therefore, the penalty shall be cancelled.

F. That the petitions of Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos are granted to the extent that penalties for failure to file are cancelled, but that in all other respects, the petitions are denied. The notices of deficiency dated March 31, 1975, as modified by Conclusion of Law "E", are sustained.

DATED: Albany, New York  
SEP 21 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



New York State Department of  
**TAXATION and FINANCE**  
TAX APPEALS BUREAU

to.....Paul Coburn.....

Please file.

October 16, 1979

M-75 (5/76)

From Robert F. Mulligan



STATE OF NEW YORK  
Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

CLAIM CHECK NO.

☐ HOLD

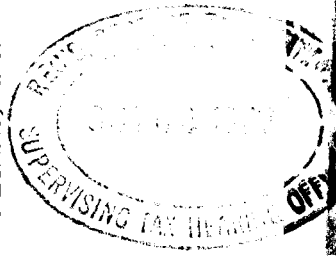
DATE

1ST NOTICE

2ND NOTICE

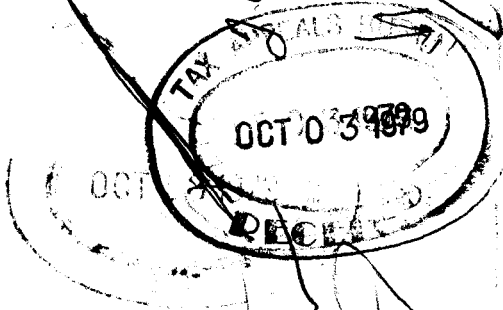
RETURN

Detached from  
PS Form 3048-A  
Feb. 1978



*Handwritten signature/initials*

Robert A. Parr  
350 Park Ave.  
New York, NY 10022



*Handwritten:* 7/10/80 + Formal.  
201E28  
9/10/80

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

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

September 21, 1979

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c/o Robert A. Parr  
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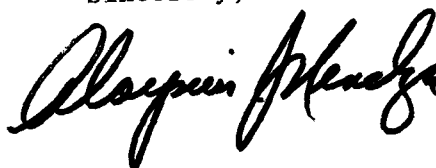
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Sincerely,



cc: Petitioner's Representative  
Robert A. Parr  
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Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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of	:	
ARTURO H. PERALTA-RAMOS	:	
and	:	DECISION
MARY E. PERALTA-RAMOS	:	
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Article 22 of the Tax Law for the Years	:	
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4. Petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, consulted with counsel in New York as to their income tax liability. They relied on counsel's advice that if they spent less than 183 days in New York and were domiciled in another state, petitioners were nonresidents under New York Tax Law.

5. Petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, his wife, were domiciled in New Mexico during the tax years 1961 and 1962. Petitioners were divorced by 1963.

6. Petitioner Arturo H. Peralta-Ramos operated as a financier in mining properties in Mexico, Jamaica, West Indies, and Trinidad, West Indies, throughout the tax years 1961 to 1963. His efforts to secure governmental permits and approvals required petitioner to travel abroad extensively. Except for visa stamps on his passports for travel to countries other than Mexico, petitioner Arturo H. Peralta-Ramos had no documentary evidence of his departures and re-entries into the United States. He kept no diaries showing days which were spent in New York State, nor where and when other days were spent during the period 1961 through 1963. Petitioner Arturo H. Peralta-Ramos estimated that he spent about 150 days per year in New York State between 1961 and 1963.

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CONCLUSIONS OF LAW

A. That petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, were not domiciled in New York in 1961 and 1962. That petitioner Arthur H. Peralta-Ramos was not domiciled in New York in 1963.

B. That petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, failed to keep and have available for examination by the Tax Commission, adequate records to substantiate their claims that petitioners did not spend more than 183 days of the pertinent tax years within New York State. (See: 20 NYCRR 102.2(c) and its predecessor, the former 20 NYCRR 269.1(b)).

C. That petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, were resident individuals within the meaning and intent of section 605(a)(2) of the Tax Law for 1961 and 1962.

D. That petitioner Arturo H. Peralta-Ramos was a New York resident within the meaning and intent of the Tax Law for 1963.

E. That petitioners' failure to file income tax returns was due to reasonable cause, within the intent and meaning of the former section 685(a) (since renumbered 685(a)(1)) of the Tax Law; therefore, the penalty shall be cancelled.

F. That the petitions of Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos are granted to the extent that penalties for failure to file are cancelled, but that in all other respects, the petitions are denied. The notices of deficiency dated March 31, 1975, as modified by Conclusion of Law "E", are sustained.

DATED: Albany, New York  
SEP 21 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

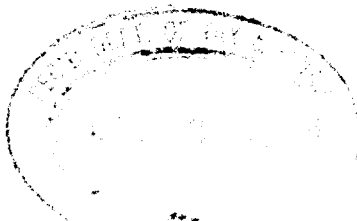


New York State Department of  
**TAXATION and FINANCE**  
TAX APPEALS BUREAU

to...Paul.Coburn.....

Please file.

October 16, 1979



M-75 (5/76)

From Robert F. Mulligan

STATE OF NEW YORK  
Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

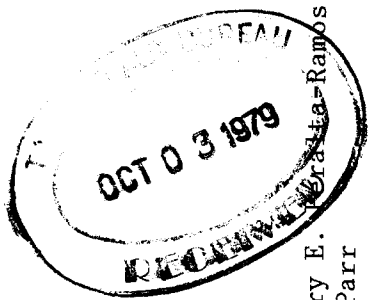
CLAIM CHECK NO.

<input checked="" type="checkbox"/> CASH	DATE
1ST NOTICE	
2ND NOTICE	
RETURN	

Detached from  
PS Form 3949-A  
Feb. 1978



**MAILED**



Arthur H. & Mary E.  
c/o Robert A. Parr  
350 Park Ave.  
New York, NY 10022

*Wm K...*  
*201 E 28 St*  
*NY 10016*

*pld*



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

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

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Sincerely,

A handwritten signature in black ink, appearing to read "Joseph Mendez", is written over the typed name "JOSEPH MENDEZ". The signature is fluid and cursive.

cc: Petitioner's Representative  
Robert A. Parr  
350 Park Ave.  
New York, NY 10022  
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petitions :

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and :

MARY E. PERALTA-RAMOS :

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CONCLUSIONS OF LAW

A. That petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, were not domiciled in New York in 1961 and 1962. That petitioner Arthur H. Peralta-Ramos was not domiciled in New York in 1963.

B. That petitioners, Arturo H. Peralta-Ramos and Mary E. Peralta-Ramos, failed to keep and have available for examination by the Tax Commission, adequate records to substantiate their claims that petitioners did not spend more than 183 days of the pertinent tax years within New York State. (See: 20 NYCRR 102.2(c) and its predecessor, the former 20 NYCRR 269.1(b)).

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DATED: Albany, New York

SEP 21 1979

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