

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ORLANDO J. and MARIE HELENE : AFFIDAVIT OF MAILING
QUARTULLI :
For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article ~~80~~ 22 of the :
Tax Law for the Year(s) ~~1970~~ :
1970

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 29 day of July, 19 77, she served the within
Notice of Decision by (certified) mail upon Orlando J. and
Marie Helene Quartulli
~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. & Mrs. Orlando Quartulli
300 Winston Drive
Apt. 115
Cliffside Park, New Jersey 07010
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)~~
~~XXXXXX~~ 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

29 day of July, 1977.

Marsina Donnini

Just Mack



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

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

July 29, 1977

Mr. & Mrs. Orlando Quartulli
300 Winston Drive
Apt. 115
Cliffside Park, New Jersey 07010
Dear Mr. & Mrs. Quartulli:

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,

Joseph Chyrywaty
Hearing Examiner

cc: ~~Department's Representative~~

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
ORLANDO J. and MARIE HELENE QUARTULLI	:	DECISION
for Redetermination of Deficiency or for	:	
Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Year	:	
1970.	:	

Petitioners, Orlando J. and Marie Helene Quartulli, residing at 300 Winston Drive, Apt. 115, Cliffside Park, New Jersey 07010, have filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1970. (File No. 14010). A small claims hearing was held before Harry Huebsch, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on March 31, 1977 at 1:15 P.M. Petitioner, Orlando J. Quartulli, appeared pro se and for his wife. The Income Tax Bureau appeared by Peter Crotty, Esq., (Frank Levitt, Esq., of counsel).

ISSUE

Were petitioners residents of New York State for personal income tax purposes during the year 1970?

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioners were domiciled in New York State for over 30 years prior to 1970. In 1970, petitioner, Orlando J. Quartulli's employer closed the New York office and moved to Houston, Texas. Because of personal health reasons, petitioner chose not to work in Houston and was assigned to his employer's London, England office.

2. Petitioners left their New York apartment and moved to London, England on September 24, 1970. Petitioner, Orlando J. Quartulli, worked in England for four years and, when his employer opened an office in New Jersey, petitioner was assigned to said office in August of 1974.

3. Petitioner, Orlando J. Quartulli, contended that it had been his intention to be a permanent resident of England and to work there for his employer.

4. While working in England, petitioners continued to file United States Federal tax returns and made no attempt to become citizens of England.

5. Petitioner, Orlando J. Quartulli, had the opportunity to remain in England working for a different employer but chose to return to the United States and work in his employer's New Jersey office.

6. That petitioners, Orlando J. and Marie Helene Quartulli, were domiciled in New York State during the year 1970 in accordance with NYCRR 102.2 and at no time effected a change of domicile to England.


7. That since petitioners were domiciled in New York State during the year 1970 and did not maintain a permanent place of abode outside of New York State during all of said year and spent more than thirty days in New York State and maintained a permanent place of abode in New York State during part of the year, they were therefore subject to New York State personal income tax as resident individuals on all of their income including income earned outside of New York State in accordance with the meaning and intent of section 605(a)(1) and section 612 of the Tax Law.

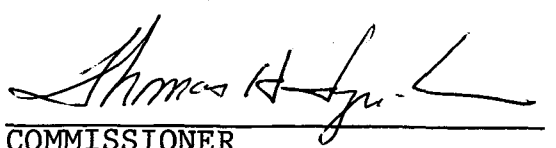
8. That the petition of Orlando J. and Marie Helene Quartulli is denied and the Notice of Disallowance of petitioners' claim for refund issued February 24, 1975 is sustained.

DATED: Albany, New York
July 29, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER