

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EMIL & HELEN JANTZ

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1965, 1966 &
1967

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Martha Funaro , 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 24th day of August , 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon Emil & Helen Jantz

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

wrapper addressed as follows: Emil & Helen Jantz
Mountain Avenue
Candor, New York 13743

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative
of) 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

24th day of August , 1972.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EMIL AND HELEN JANTZ

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

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Lynn Wilson , 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 30th day of August , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon CATHARINE TRUMAN,
ESQ.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Catharine Truman, Esq.
Turk, Truman, Simpson & Bishop, Esqs.
27-29 Lake Street
Owego, New York 13827
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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative
of) 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

30th day of August , 1972

James S. Patterson

Lynn Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EMIL & HELEN JANTZ

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1965, 1966 &
1967

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Martha Funaro , 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 24th day of August , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Catharine Truman, Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Catharine Truman, Esq.
Turk, Truman, Simpson & Bishop, Esqs.
27-29 Lake Street
Elmira, 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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative
of) 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

24th day of August , 1972.

Lynn Wilson

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

BUILDING 9, ROOM 214A
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK

SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
August 24, 1972

**Mail and Helen Jantz
Mountain Avenue
Candor, New York 13743**

Dear Mr. and Mrs. Jantz:

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

Please take further notice that pursuant to **section 690 of**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 months** after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

L. Robert Leisner
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE TAX COMMISSION

4. Emil Jantz and Helen Jantz left New York in October, 1951 and took up residence in their mobile home in Bristol, Pennsylvania. They intended to reside there permanently.

5. From 1951 Emil Jantz has resided at Bristol, Pa. continuously to the present. He votes in the Fourth Ward, Third Precinct in Bristol, Pa., and has not voted in any other place since 1951. He has a Pennsylvania driver's license and a Pennsylvania registration for his car and truck. He pays taxes in Pennsylvania. The petitioners file their federal income tax return from Bristol, Pa. His pension is with the union at Philadelphia and he must work there if he is not to lose his pension. He intends to continue to reside in Pennsylvania.

6. Emil Jantz has no driver's license or registration or bank account in New York State.

7. In August 1958 Helen Jantz's mother, Alma Johnson, became ill and Helen Jantz went to Candor to take care of her while Emil Jantz was working in Thule, Greenland for a few months. Alma Johnson is now about 78. In 1968 the Johnsons conveyed their home to the Jantzs' but the Johnsons continue to live there. Helen Jantz continues to stay in Candor, New York and helps care for her mother, and works in Ithaca. Helen Jantz goes to Bristol, Pa. occasionally. It is her intention to return to Bristol, Pa. as soon as her duties in New York are completed. Emil Jantz visits New York on weekends occasionally, but spends far less than 183 days in New York State.

CONCLUSIONS OF LAW


A. Emil Jantz has been domiciled in Pennsylvania since 1951 and maintains his permanent residence there. He has not been a resident of New York State since 1951 for income tax purposes.

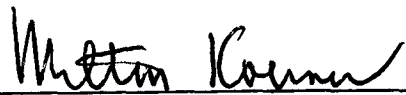
B. The taxpayers' petition is sustained and there is no deficiency in income tax against them for any of the years in issue.

DATED: Albany, New York
August 24, 1972

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

AD 32 (5-71) 50M

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227



REASON CHECKED
Undelivered ☒ Return
Address unknown ☒
Insufficient Address ☒
No such street ☒
No such office in state ☒
In care of ☐

Handwritten: Jackson
Handwritten: Jackson

Catherine Truman, Esq.
~~Turk, Truman, Simpson & Bishop, Esqs.~~
~~27-29 Lake Street~~
~~Elmira, New York~~

Handwritten: M. L. Bishop

Handwritten: Oregon 13827

CERTIFIED

No. 592759

MAIL