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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LOUIS R. BODFISH & DOROTHY S. BODFISH

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

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) 1970

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 18th day of July , 1974 , she served the within Notice of Decision (or Determination) by (certified) mail upon Louis R. & Dorothy S. Bodfish (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. Louis R. Bodfish  
c/o Evans Electroselenium Ltd.  
Halstead, Essex, England

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

18th day of July , 1974

Janet Mack

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

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of

LOUIS R. BODFISH & DOROTHY S. BODFISH

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she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of July , 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon J. Philip Hunter, Esq.

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: J. Philip Hunter, Esq.  
415 East Water Street  
Elmira, New York 14902

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
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the United States Post Office Department within the State of New York.

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Sworn to before me this

18th day of July , 1974

Janet Mack

Martha Funaro



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

BUILDING 9, ROOM 214-A  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655  
MR. LEISNER 457-2657  
MR. COBURN 457-2896

**Dated:** Albany, New York

**July 18, 1974**

**Mr. & Mrs. Louis R. Bodfish  
c/o Evans Electroselenium Ltd.  
Halstead, Essex, England**

**Dear Mr. & Mrs. Bodfish:**

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

Please take further notice that pursuant to  
Section(s) **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.

Any 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.  
These will be referred to the proper party for  
reply.

Very truly yours,

*L. Robert Leisner*  
**L. Robert Leisner**

Enc.

HEARING OFFICER

cc: Petitioner's Representative  
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
LOUIS R. BODFISH and DOROTHY S. BODFISH : DECISION  
for Redetermination of a Deficiency or :  
for Refund of Personal Income Taxes :  
under Article 22 of the Tax Law for :  
the Year 1970. :

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Petitioners, Louis R. Bodfish and Dorothy S. Bodfish,  
petitioned for a redetermination of deficiencies in personal  
income taxes under Article 22 of the Tax Law for the year 1970.

The case was submitted for decision on information contained  
in the file.

ISSUES

I. Were petitioners, Louis R. Bodfish and Dorothy S. Bodfish,  
domiciled in New York State for the year 1970?

II. Were petitioners resident individuals of New York State  
in 1970 in accordance with the meaning and intent of section 605(a)(1)  
of the Tax Law.

FINDINGS OF FACT

1. Petitioners, Louis R. Bodfish and Dorothy S. Bodfish,  
timely filed New York State income tax resident returns for the  
year 1970.

2. A Notice of Determination of deficiencies in personal income  
taxes for the year 1970 was issued on June 25, 1973, against the  
taxpayers under File No. 1-89852458.

3. The taxpayers petitioned for redetermination of the  
deficiencies.

4. On their 1970 New York State returns, petitioners did not include income received by Louis R. Bodfish while employed in Pakistan from February 5, 1970 to December 31, 1970. On June 25, 1973, the Income Tax Bureau issued a Statement of Audit Changes against petitioners imposing personal income tax on the income in Pakistan, on the grounds that petitioners had not changed their domicile and were residents of New York State for the entire year of 1970.

5. Petitioner, Louis R. Bodfish, worked for Corning Glass Works and resided in New York from 1955 to 1970. He worked as an engineer and manufacturing supervisor until appointed as a plant manager during his last five years in Corning. In February 1970, he became plant manager of Corning's Pakistan subsidiary. In July of 1970, his family joined him in Pakistan. Petitioners were in New York State for more than 30 days in 1970.

6. Petitioners sold their home in Corning, permitted their New York voting registration to lapse, and resigned from all clubs and associations in New York State of which they had been members.

7. Petitioners rented a home in Pakistan, due to prohibitive costs of building. They did not offer documentary or other evidence to indicate that they intended to become permanent residents of Pakistan.

8. In 1973, petitioners were transferred by Corning to the United Kingdom, where they purchased a home.

#### CONCLUSIONS OF LAW

A. That petitioners, Louis R. Bodfish and Dorothy S. Bodfish, were domiciled and spent more than 30 days in New York State in the year 1970. The petitioners were residents of New York State in 1970 under section 605(a)(1) of the Tax Law.

B. That the petition of Louis R. Bodfish and Dorothy S. Bodfish is denied and the Notice of Deficiency issued on June 25, 1973, is sustained.

DATED: Albany, New York  
July 18, 1974

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER