

POOR  
QUALITY  
THE FOLLOWING  
DOCUMENT (S)  
ARE  
FADED & BLURRED

PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOAN DAVIDSON

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) 1968.

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 31st day of January, 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon JOAN DAVIDSON

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows:

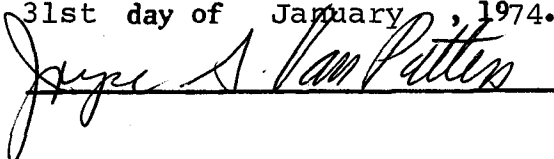
Mrs. Joan Davidson  
219 West 81st Street  
New York, New York 10024

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

31st day of January, 1974.

  
James A. Van Patten

  
Martha Funaro



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

~~XXXXXXXXXX~~ Mario A. Procaccino  
~~XXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
January 31, 1974

Mrs. Joan Davidson  
219 West 81st Street  
New York, New York 10024

Dear Mrs. Davidson:

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,

  
Paul B. Coburn

HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

## STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
JOAN DAVIDSON :  
for Redetermination of Deficiency or :  
for Refund of Personal Income Tax under :  
Article 22 of the Tax Law for the Year :  
1968. :  
:

Petitioner, Joan Davidson, has filed a petition for re-determination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1968. (File No. 8-18871604). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on October 15, 1973, at 1:30 P.M. Petitioner appeared by her husband, Michael Davidson. The Income Tax Bureau appeared by Saul Heckelman, Esq., (James A. Scott, Esq. of Counsel).

Was petitioner, Joan Davidson, a resident individual of New York State during the year 1968?

1. Petitioner, Joan Davidson, and her husband filed a New York State combined resident income tax return for the year 1968. They however stated on said return that she was a non-resident during said year. They listed 6 Lyon Street, New Haven, Connecticut, as their address on said return.

2. On June 15, 1970, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Joan Davidson, imposing New York State personal income tax for the year 1968 in the sum of \$93.53 upon the grounds that she was domiciled in New York State during said year. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$100.08.

3. Petitioner, Joan Davidson, conceded that prior to 1963 her husband was domiciled in New York State by virtue of having lived with his parents in Long Island.

4. Petitioner, Joan Davidson's husband joined the Peace Corps in 1963 and was assigned to the Philippines. In 1966 he was discharged from the Peace Corps. In September, 1966, he went to Hawaii where he attended graduate school until June, 1967. In December, 1966, he married petitioner in New York City and they returned to Hawaii together to live. It is conceded that she was domiciled in New York State prior to December, 1966. They spent the summer of 1967 in the Philippines on a research grant received by petitioner's husband.

5. Petitioner, Joan Davidson, and her husband moved to New Haven, Connecticut, in September, 1967. He attended graduate school at Yale University. They lived in New Haven until June, 1969. They spent the summer of 1969 in Hawaii where her husband worked for the Peace Corps.

6. Petitioner, Joan Davidson, taught in a public school in Milford, Connecticut, during the year 1968. She did not

have any income derived from New York sources during said year.

7. Petitioner, Joan Davidson, and her husband returned to New York City in September, 1969. He commenced teaching anthropology at Fordham University. They occupied an apartment in New York City which had been formerly occupied by petitioner's mother-in-law.

8. Petitioner, Joan Davidson, spent more than 30 days in New York State during the year 1968.

9. Petitioner, Joan Davidson, did not maintain a permanent place of abode in New York State during the year 1968.

10. Petitioner, Joan Davidson, maintained a permanent place of abode in New Haven, Connecticut, during the year 1968 consisting of a leased unfurnished apartment in which she resided with her husband.

#### CONCLUSIONS OF LAW

A. That petitioner, Joan Davidson's husband was domiciled in New York State during the year 1968.

B. That ordinarily a wife's domicile follows that of her husband and therefore petitioner, Joan Davidson, must be considered to be domiciled in New York State during the year 1968 by virtue of the fact that her husband was domiciled in New York State during said year in accordance with the meaning and intent of 20 NYCRR 102.2(d)(5).

C. That since petitioner, Joan Davidson, was a domiciliary of New York State during the year 1968 and since she spent more than 30 days in New York State during said year, therefore her income during said year was subject to New York State personal