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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ARNOLD A. ROBBINS and LOTTIE ROBBINS

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

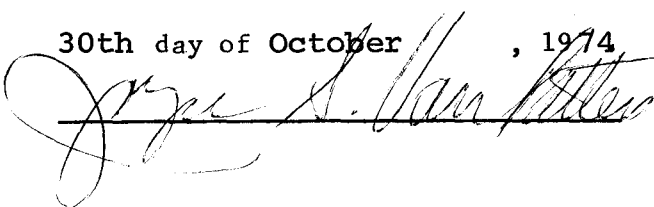
State of New York
County of Albany

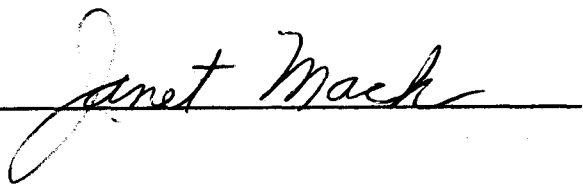
Janet Mack, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 30th day of October, 1974, she served the within Notice of Decision (or Determination) by (certified) mail upon Arnold A. Robbins and Lottie Robbins ~~(representative of the)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Arnold Robbins
6107A East 154 Terrace
Grandview, Missouri 64030
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 the)~~ ~~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

30th day of October, 1974







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE.

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

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

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

DATED: Albany, New York
October 30, 1974

Mr. & Mrs. Arnold Robbins
6107A East 154 Terrace
Grandview, Missouri 64030

Dear Mr. & Mrs. Robbins:

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

Please take further notice that pursuant to
Section (3) **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

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

| | | |
|--------------------------------------|---|----------|
| In the Matter of the Petition | : | |
| of | : | |
| ARNOLD A. ROBBINS and LOTTIE ROBBINS | : | |
| for Redetermination of Deficiency or | : | DECISION |
| for Refund of Personal Income Tax | : | |
| under Article 22 of the Tax Law for | : | |
| the Year 1970. | : | |

Petitioners, Arnold A. Robbins and Lottie Robbins, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1970. (File No. 0-59317243.) A calendar call was scheduled before Honorable A. Bruce Manley, Commissioner, at the offices of the State Tax Commission, Building No. 9, State Campus, Albany, New York, for April 29, 1974, at 10:30 A.M. On April 15, 1974, the petitioners, in writing, waived a formal hearing and submitted the case to the State Tax Commission upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUE

Was petitioner, Arnold A. Robbins, a resident of New York State for the entire year of 1970 for income tax purposes?

FINDINGS OF FACT

1. Petitioners, Arnold A. Robbins and Lottie Robbins, filed New York State combined income tax resident returns for

the year 1970. Arnold A. Robbins subsequently filed an amended resident return for the period of January 1, 1970 to July 15, 1970 and included on his said return all salaries paid him while employed at Griffiss Air Force Base, New York. He omitted salaries paid him while employed at Richards-Gebaur Air Force Base in Missouri. Lottie Robbins also filed an amended resident return for the entire year of 1970.

2. On July 30, 1973, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Arnold A. Robbins and Lottie Robbins, imposing additional personal income tax upon the income received by Arnold A. Robbins while employed in Missouri during the latter six months of 1970. In accordance with the aforesaid Statement of Audit Changes, the Bureau issued a Notice of Deficiency in the sum of \$189.82.

3. Petitioner, Arnold A. Robbins, resided and worked in New York State prior to 1970 and from January 1, 1970 to June 30, 1970. He worked in Missouri for the remainder of the year in question and lived in a rented duplex unit in Missouri during that period.

4. Petitioner, Lottie Robbins, worked at the United Nations and was a resident of New York State for all of 1970. Petitioners had two children who remained in New York with Lottie Robbins for all of 1970.

CONCLUSIONS OF LAW

A. That petitioner, Arnold A. Robbins, was domiciled in New York in 1970 and did not change his domicile to Missouri on June 30, 1970.

B. That since petitioner, Arnold A. Robbins, was domiciled in New York State in 1970 and spent more than 30 days in New York State during said year, therefore he was a resident individual within the meaning and intent of section 605(a)(1) of the Tax Law.

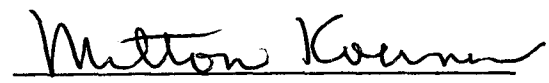
C. That the petition of Arnold A. Robbins and Lottie Robbins is denied and the Notice of Deficiency issued July 30, 1973 is sustained.

DATED: Albany, New York
October 30, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER