

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WALTER N. and MARGARET R. KNORR

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Personal Income
Taxes under Article (2) 22 of the
Tax Law for the Year ~~XXXXXX XXXXXX~~
1972.

State of New York
County of Albany

John Huhn

, being duly sworn, deposes and says that

He is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 17th day of April , 1978, ~~He~~ served the within

Notice of Decision by (certified) mail upon Walter N. and

Margaret R. Knorr ~~XXXXXXXXXXXXXXXXXXXX~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Walter N. and Margaret R. Knorr
7527 Fairwood Lane
Falls Church, Virginia 22046

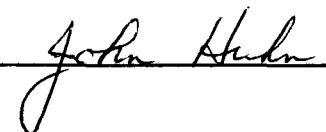
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~XXXXXXXXXXXX~~
~~XXXXXX~~ petitioner herein and that the address set forth on said wrapper is the
last known address of the ~~XXXXXXXXXXXXXXXXXXXX~~ (representative of the) petitioner.

Sworn to before me this

17th day of April , 1978





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
WALTER N. and MARGARET R. KNORR

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article ~~XX~~ 22 of the :
Tax Law for the Year ~~SIXTY EIGHT~~ :
1972.

State of New York
County of Albany

John Huhn

, being duly sworn, deposes and says that

He is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 17th day of April , 19 78, ~~XX~~ he served the within

Notice of Decision by (certified) mail upon Steven S. Goldberg

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Steven S. Goldberg
320 Park Avenue
New York, New York 10022

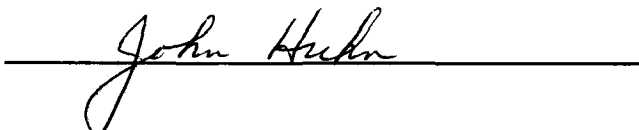
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

17th day of April , 19 78







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

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

April 17, 1978

**Walter N. and Margaret R. Knorr
7527 Fairwood Lane
Falls Church, Virginia 22046**

Dear Mr. & Mrs. Knorr:

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 **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 **4Months** 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 CHYRYWAT
HEARING EXAMINER**

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
WALTER N. and MARGARET R. KNORR	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Year	:	
1972.	:	

Petitioners, Walter N. and Margaret R. Knorr, 7527 Fairwood Lane, Falls Church, Virginia 22046, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1972 (File No. 11740).

A small claims hearing was held before William Valcarcel, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on October 18, 1976 at 1:15 P.M. The petitioners appeared by Steven S. Goldberg, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq. (Frank Levitt, Esq., of counsel).

ISSUE

Whether the petitioners changed their domicile from New York State to Belgium during 1972.

FINDINGS OF FACT

1. Petitioners, Walter N. and Margaret R. Knorr, filed a New York State combined nonresident income tax return for 1972, on which they indicated that they were residents of New York State from January 1, 1972 to July 9, 1972.

2. On November 24, 1975, the Income Tax Bureau issued a Notice of Deficiency against the petitioners, Walter N. and Margaret R. Knorr, imposing additional personal income tax for 1972. This was done on the grounds that the petitioners were considered to be New York residents for the entire year 1972 and that as such, their total income was taxable.

3. Prior to July of 1972, petitioner Walter N. Knorr resided in New York State and was employed by the Flintkote Company.

4. In July of 1972, petitioner was hired by ITT Europe, Inc. in Brussels, Belgium, on a permanent basis.

5. Petitioner sold his home in Mahopac, New York, and shipped his furniture along with other tangible personal property to Belgium.

6. Petitioner signed a nine-year lease for living quarters in Belgium for himself and his family.

7. Petitioners obtained a Belgian resident visa, a Belgian work permit, a Belgian automobile registration and a Belgian driver's license.

8. Although American schools were available in Belgium, his children were enrolled in a local English-speaking Belgian school, where they participated in French and German language courses.

9. During the period that the petitioners were in Belgium, petitioner Walter N. Knorr donated his services to a local Boy Scout troop and his wife, petitioner Margaret R. Knorr, joined the American Women's Club of Brussels.

10. Petitioner was a member of a pension plan administered by the Belgian government.

11. Petitioners did not renounce their United States citizenship, nor did they become immigrants of Belgium.

12. Petitioners contended that they were not allowed to vote in the 1972 United States general election because they were no longer regarded as residents of New York State.

13. In 1976 petitioners returned to the United States and established a residence in the State of Virginia.

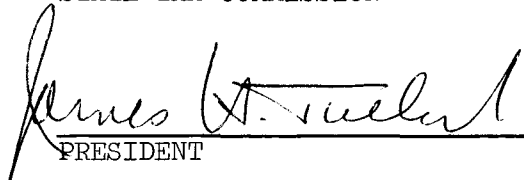
CONCLUSIONS OF LAW


A. That petitioners, Walter N. and Margaret R. Knorr, have failed to sustain the burden of proof required to show that it was their intent to change their domicile to Belgium in 1972. Therefore, they are considered to have been domiciled in New York State during the entire year 1972 within the meaning and intent of 20 NYCRR 102.2(d). As New York domiciliaries, petitioners are taxable as New York residents for the year 1972 in accordance with section 605(a)(1) of the Tax Law and 20 NYCRR 102.2(b), since they did not maintain a permanent place of abode outside New York State for the entire year and were physically present within New York State for a period in excess of thirty days during 1972.

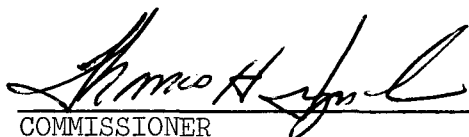
B. That the petition of Walter N. and Margaret R. Knorr is denied and the Notice of Deficiency issued November 24, 1975 in the amount of \$902.03 is sustained, together with such additional interest as may be lawfully owing.

DATED: Albany, New York
April 17, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER