

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EDWARD JASEN

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) 1960.

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 28th day of February, 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon EDWARD JASEN

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

3636 16th Street Northwest
Washington, D. C. 20010

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

28th day of February, 1972

Rae Zimmerman

Lynn Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

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she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 28th day of February, 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon THOMAS A.

O'NEIL (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Thomas A. O'Neil
3900 Wisconsin Avenue
Washington, D. C. 20016

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

28th day of February, 1972

Rae Zimmerman

Lynn Wilson



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
February 28, 1972

Mr. Edward Jasen
3636 16th Street Northwest
Washington, D. C. 20010

Dear Mr. Jasen:

DETERMINATION &

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

Please take further notice that pursuant to section(s)
375 & 690 of the Tax Law any proceeding
in court to review an adverse decision must be commenced
within 90 days & after the date of this notice.
4 months

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

Very truly yours,

Lawrence A. Newman
Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
EDWARD JASEN : DECISION
for Redetermination of a Deficiency or :
for Refund of Personal Income Taxes under :
Article 22 of the Tax Law for the year 1960. :

Edward Jasen has filed a petition for a redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1960. A formal hearing was scheduled, but the petitioner requested that the matter be decided by an independent review of his personal income tax file in lieu of a formal hearing. The petitioner now resides outside the State.

ISSUE

Whether the petitioner was a resident of New York State for income tax purposes for the period January 1 through June 30, 1960.

FINDINGS OF FACT

1. Petitioner did not file a New York State income tax return for the year 1960.
2. The Income Tax Bureau issued a deficiency notice for the year 1960, File No. 49896024, in the sum of \$286.16, on April 11, 1966. This deficiency notice included statutory penalties for delinquency and interest to March 15, 1966.
3. Petitioner timely filed a petition for redetermination.
4. During the year involved, the petitioner was employed by Jonathan Woodner Company of Washington, D.C. This corporation and its parent corporation did business at 660 Madison Avenue, New York City.

The petitioner received a salary of \$15,000.00 for the year 1960.

5. The petitioner rented an apartment at 344 East 85th Street, New York City, until June 30, 1960, when the building was demolished. The petitioner maintained checking accounts and a safe deposit box in New York City.

6. During the year 1960, the petitioner maintained a brokerage account at Orvis Bros., & Co., 30 Broad Street, New York City.

7. The petitioner has failed to substantiate any days claimed to be spent wholly without the State of New York prior to June 30, 1960.

DECISION

A. The petitioner has failed to sustain his burden of proving that he was not a resident of the State for the period January 1 through June 30, 1960.

B. The petitioner was a resident of the State for income tax purposes from January 1, 1960 until June 30, 1960, and his net income during the period from whatever source derived was subject to New York State personal income tax.

C. The Notice of Deficiency is sustained and the petition is denied.

DATED: Albany, New York
February 28, 1972.

STATE TAX COMMISSION

Norman Isellman

COMMISSIONER

Arthur Manley

COMMISSIONER

Milton Korman

COMMISSIONER