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QUALITY  
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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

SEYMOUR E. HOLLANDER and

JOYCE S. HOLLANDER

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) 1966.

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 SEYMOUR E. HOLLANDER  
and  
JOYCE S. HOLLANDER (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows:

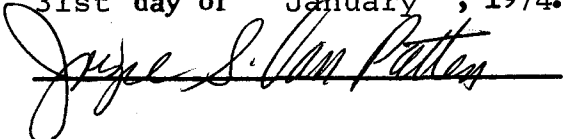
Mr. and Mrs. Seymour E. Hollander  
19 Beach Terrace  
Milburn, New Jersey 07041

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.







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

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
January 31, 1974

Mr. and Mrs. Seymour E. Hollander  
19 Beach Terrace  
Milburn, New Jersey 07041

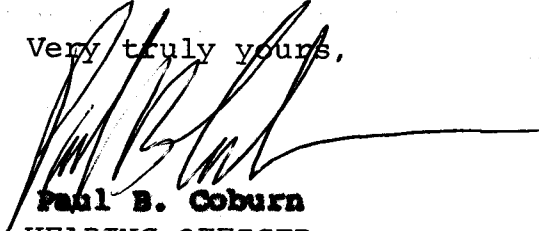
Dear Mr. and Mrs. Hollander:

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 OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
SEYMOUR E. HOLLANDER and	:	
JOYCE S. HOLLANDER	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1966.	:	

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Petitioners, Seymour E. Hollander and Joyce S. Hollander, 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 1966. (File No. 69204151). 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 August 17, 1973, at 10:30 A.M. Petitioner, Seymour E. Hollander, appeared pro se and for his wife, Joyce S. Hollander. The Income Tax Bureau appeared by Saul Heckelman, Esq., (Solomon Sies, Esq., of Counsel).

#### ISSUE

Were petitioners, Seymour E. Hollander and Joyce S. Hollander, resident individuals of New York State during the entire year of 1966?

#### FINDINGS OF FACT

1. Petitioners, Seymour E. Hollander and Joyce S. Hollander, filed a New York State income tax resident return for the period

from January 1, 1966 through June 27, 1966, and for the period from August 27, 1966 to December 31, 1966. They filed a New York State income tax nonresident return from the period from June 28, 1966 through August 26, 1966.

2. On June 24, 1968, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Seymour E. Hollander and Joyce S. Hollander, imposing New York State personal income tax for the entire year of 1966 upon the grounds that they were resident individuals during the entire year. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$364.65.

3. Petitioners, Seymour E. Hollander and Joyce S. Hollander, were concededly domiciled in New York State prior to June, 1966. They lived in a rent controlled apartment in Brooklyn, New York. Petitioner, Seymour E. Hollander, was employed as a patent attorney by Bell Telephone Laboratories at West Street in New York City.

4. In January, 1966, petitioner, Seymour E. Hollander, was advised by Bell Telephone Laboratories that his work location was to be permanently changed from New York City to Murray Hill, New Jersey. Murray Hill is located in Union County, New Jersey, approximately 26 miles from New York City.

5. On approximately June 28, 1966, petitioner, Seymour E. Hollander, commenced working in Murray Hill, New Jersey. He and his wife rented a home in Berkeley Heights, New Jersey.

They contacted real estate brokers with a view to buying a home in the area. They did not give up their apartment in Brooklyn.

6. Shortly after petitioner, Seymour E. Hollander, started working in New Jersey, he was given the option of transferring to Western Electric Company, an affiliate of Bell Telephone Laboratories, in New York City. He accepted the option and returned to New York City on approximately August 28, 1966. He and his wife gave up the rented house in New Jersey and returned to the apartment that they rented in Brooklyn, New York.

7. In late 1969, or in early 1970, petitioners, Seymour E. Hollander and Joyce S. Hollander, purchased a home and went to live in Milburn, New Jersey. They lived in the apartment in Brooklyn from August 27, 1966, until they moved to the home in Milburn, New Jersey.

8. Petitioner, Seymour E. Hollander, executed a will in New York State in 1950. He voted, registered his car, and maintained his driver's license in New York State during the year 1966. He maintained his bank accounts in New York State during said year.

9. Petitioners, Seymour E. Hollander and Joyce S. Hollander, spent more than 30 days in New York State during the year 1966.

#### CONCLUSIONS OF LAW

A. That petitioners, Seymour E. Hollander and Joyce S. Hollander, did not change their domicile from New York State to New Jersey on June 28, 1966.

B. That since petitioners, Seymour E. Hollander and Joyce S. Hollander, were domiciliaries of New York State during the entire year of 1966, and since they spent more than 30 days in New York State during said year, therefore, their income was subject to New York State personal income tax as resident individuals in accordance with the meaning and intent of section 605(a)(1) of the Tax Law and NYCRR 102.2.

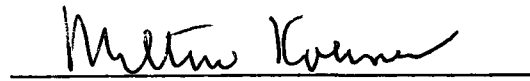
C. That the petition of Seymour E. Hollander and Joyce S. Hollander is denied and the Notice of Deficiency issued June 24, 1968, is sustained.

DATED: Albany, New York  
January 31, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER