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QUALITY  
THE FOLLOWING  
DOCUMENT (S)  
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FADED & BLURRED

PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

STEVEN H. REMPELL

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

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 1st day of February , 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Steven H. Rempell

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

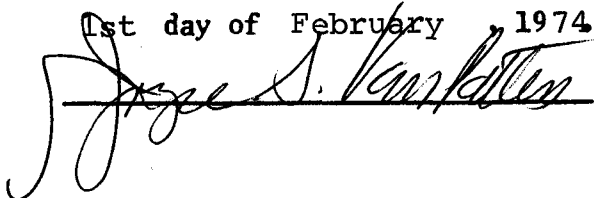
wrapper addressed as follows: Mr. Steven H. Rempell  
Okano Mansion 8-5  
Higashi 4-Chome, Shibuya-Ku  
Tokyo 150, Japan

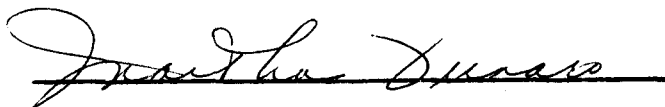
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

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

1st day of February , 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

Mario A. Procaccino,

~~XXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

**February 1, 1974**

**Mr. Steven H. Rempell**  
**Okano Mansion 8-5**  
**Higashi 4-Chome, Shibuya-Ku**  
**Tokyo 150, Japan**

**Dear Mr. Rempell:**

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,

**L. Robert Leisner**

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	:	
	:	
STEVEN H. REMPELL	:	DECISION
	:	
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the	:	
Year 1970.	:	

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Petitioner, Steven H. Rempell, petitioned for a redetermination of deficiencies in personal income tax under Article 22 of the Tax Law for the year 1970.

The case was submitted by the taxpayer for decision on information contained in the file and the file referred to, L. Robert Leisner, Hearing Officer. The Income Tax Bureau was represented by Saul Heckelman, Esq.

ISSUE

Did the taxpayer change his residence to Japan during the year 1970?

FINDINGS OF FACT

1. Petitioner, Steven H. Rempell, timely filed New York State income tax return for the year 1970 and claimed a refund.

The refund claim was denied and a Notice of Determination of deficiency in personal income tax for the year 1970 was issued on February 26, 1973 against the taxpayer under File No. 1-89850669.

3. The taxpayer petitioned for redetermination of the deficiency.

4. The taxpayer moved permanently to Japan in 1970. He has his own company in Japan. The taxpayer has no intention of ever returning to New York State.

5. No evidence has been given to substantiate the deductions claimed by the taxpayer on his state and federal returns nor is there any indications that the deductions were New York deductions for items spent in New York State or otherwise allocable to New York State.

DETERMINATION

A. The taxpayer became a resident of Japan in 1970. The deficiency is cancelled.


B. On the evidence the taxpayer's claim for a refund is without proof or merit. The claim for refund is denied.

DATED: Albany, New York  
February 1, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER