

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MAURICE KRAVITZ

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) 1969.

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

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 20th day of May, 1975, she served the within
Notice of Decision ~~for Deficiency~~ by (certified) mail upon MAURICE KRAVITZ

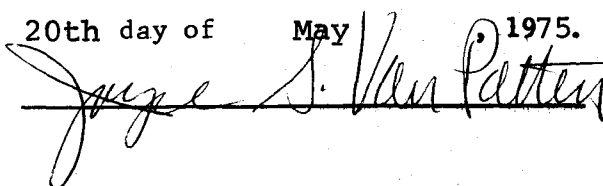
~~(representative of)~~ the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Maurice Kravitz
444 Avenue X, Apt. #3-F
Brooklyn, New York 11223

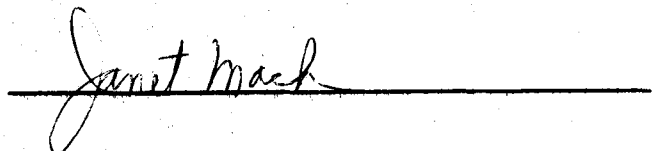
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

20th day of May, 1975.


Joseph S. Van Patten


Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION
JAMES H. Tully, Jr.
~~State Tax Commissioner~~ PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214-A
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

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

DATED: Albany, New York
May 20, 1975

Mr. Maurice Kravitz
444 Avenue X, Apt. #3-F
Brooklyn, New York 11223

Dear Mr. Kravitz:

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,

Nigel G. Wright

HEARING OFFICER

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~
Law Bureau

STATE TAX COMMISSION

A hearing was duly held at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on November 18, 1974, before Nigel G. Wright, Hearing Officer. The petitioner appeared but was not represented. The Income Tax Bureau was represented by Saul Heckelman, Esq., appearing by Alexander Weiss, Esq. of counsel.

The record of said hearing has been duly examined and considered.

ISSUE

The issue in this case is whether petitioner had changed his domicile from New York to another jurisdiction prior to the year 1969.

FINDINGS OF FACT

1. Petitioner was born in New York City and was brought up there. He served in the Army during World War II. After leaving the Army, he became a civil engineer specializing in the transportation problems of ports, harbors and highways. He worked in New York City until 1958 for a partnership, Tibbets, Abbott, McCarthy & Stratton (TAMS) of 345 Park Avenue, New York City, when he was laid off. He was about 30 years old at that time and was living with his parents at 444 Avenue X in Brooklyn, New York. He has never married.

2. In 1959, petitioner worked for TAMS International Corporation. TAMS International is related to the partnership, Tibbets, Abbott, McCarthy & Stratton.

3. From 1960 to 1962, petitioner worked for TAMS Pacific Corp., first in El Salvador, Central America, and then in Thailand.

4a. From 1962 to 1965, petitioner worked for Frederick R. Harris N.V. of the Hague, Netherlands.

4b. In 1966 he worked for Ammann & Whitney International Corp., in Manila, Philippines, for eight months.

4c. In 1967 he worked for TAMS Interamerican Corp. in Honduras for five months.

4d. In 1968 he worked for Frederick R. Harris, Inc. in Malaysia for three months.

4e. In 1969 he worked for TAMS in Manila. He left New York on February 12, 1969. He was considered a resident by the Philippines government and paid income tax there on his salary income but not on his investment income. He rented an apartment while there. The government, because of economic difficulties, cancelled the contract and petitioner returned on November 4, 1969. Since then he has been working for TAMS in New York City.

5. When petitioner was not working overseas he was living at his parents home in Brooklyn. His parents set aside one room for him there and he contributed to the upkeep of the home.

CONCLUSIONS OF LAW

Petitioner remained a domiciliary of New York State throughout the year 1969. At no time during 1969 or prior thereto had he settled down in any other single jurisdiction with enough permanence to acquire a domicile there.

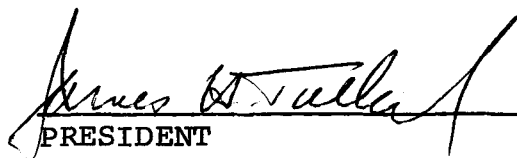
As a domiciliary of New York who was in New York for over 30 days, petitioner is taxable in New York as a resident. This

tax is on both petitioner's salary income and his investment income. Even though the Philippines has also taxed petitioner's salary income, there is no double taxation since presumably petitioner qualified for a credit for such amounts against his United States Federal income tax liability.

The refund is denied. The deficiency is found to be correct as issued and is due together with such interest as shall be computed under section 684 of the Tax Law.

DATED: Albany, New York
May 20, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER