T. A. B.

MEMORANDUM

TO : State Tax Commission

FROM : Edward Rook

SUBJECT: Mansoor M. and [illegible] Motashami
Personal Income, 1969

The petitioner was a civil engineer for [illegible]ter-Lipkin Corp. acting as a general construction superintendent for New York City and Long Island projects. [illegible] permanent residence was maintained in Scarsdale. Prior to the Albany work, a tax home was clearly established in the New York City area. From March, 1968 until January, 1969, the petitioner spent from two to four days a week at Albany construction sites while continuing his work on New York City projects. The petitioner worked exclusively in Albany from January, 1969 until September, [illegible] temporary assignment. When it was apparent the assignment would be prolonged over a longer period, the petitioner resigned.

In view of guidelines established in the Matter of [illegible] Ross, the petitioner's exclusive temporary assignment of nine months in Albany should be considered insufficient to change his tax home situs. The petition should be granted dismissing the additional assessment.

EDWARD ROOK

September 22, 1975
Attachment

Approved [illegible] 11/25/75

Approved [illegible] 12/1/75