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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

NICHOLAS & KATHERINE PAVLAKIS

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 & 1967 :

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 13th day of August , 1973 , she served the within Notice of Decision (or Determination) by (certified) mail upon Nicholas & Katherine Pavlakis (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Nicholas Pavlakis  
c/o Nathan Shields, C.P.A.  
225 West 34th Street  
New York, New York 10001  
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

13th day of August , 1973

Joyce S. Van Ketter

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

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Notice of Decision (or Determination) by (certified) mail upon Nathan Shields, C.P.A.

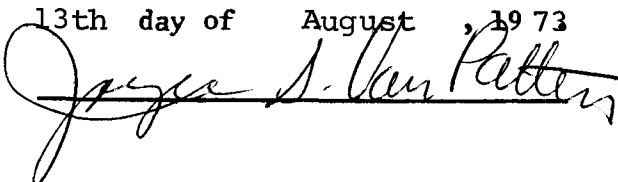
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13th day of August , 19 73







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

~~XXXXXXXXXXXX~~ **Mario A. Procaccino,**  
PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

August 13, 1973

Mr. & Mrs. Nicholas Pavlakis  
c/o Nathan Shields, C.P.A.  
225 West 34th Street  
New York, New York 10001

Dear Mr. & Mrs. Pavlakis:

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	:	
NICHOLAS and KATHERINE PAVLAKIS	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Years 1966 and 1967.	:	

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Petitioners, Nicholas and Katherine Pavlakis, petitioned for a redetermination of deficiencies in personal income taxes under Article 22 of the Tax Law for the years 1966 and 1967.

A formal hearing was held at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on December 14, 1972, before L. Robert Leisner, Hearing Officer. The taxpayers were represented by Nathan Shields and the Income Tax Bureau was represented by Saul Heckelman, Esq., (Solomon Sies, Esq., of Counsel).

ISSUE

Were the petitioners domiciliaries of the State of New York during the years 1966 and 1967?

FINDINGS OF FACT

1. Petitioners, Nicholas and Katherine Pavlakis, timely filed New York State nonresident income tax returns for the year 1966 and resident and nonresident returns for the year 1967.
2. A Notice of Determination of deficiencies in personal income taxes for the years 1966 and 1967 was issued on May 28, 1969, against the taxpayers under File No. 89002964.
3. The taxpayers petitioned for redetermination of the deficiencies.

4. In April 1966, petitioners, who had lived in New York City for many years, abandoned their New York address and moved to a cooperative apartment that they owned in Greece. Their furnishings were shipped to Greece at the same time. Petitioners had been born in Greece and alleged that after living in New York for many years, they were going to retire in Greece.

5. Petitioners returned in October 1967, upon the death of Mr. Pavlakis' partner. During their absence, from April 1966 to October 1967, petitioners maintained a stock brokerage account in New York and Mr. Pavlakis was a partner in an apartment house in New York. Upon their return to New York in October 1967, petitioners occupied an address in the building owned by the partnership.

6. Petitioners contended that they had abandoned their New York domicile in April 1966, and established a new domicile in Greece at that time. They also contended that they would have stayed in Greece but that they were forced to return temporarily to New York in October 1967, by the death of Mr. Pavlakis' partner.

7. Petitioners remained in New York until May 27, 1969, and on May 15, 1969, Nicholas Pavlakis executed a will giving his residence as New York.

8. Petitioners introduced no evidence of paying income tax in Greece.

#### CONCLUSIONS OF LAW

A. Petitioners failed to establish their intent to effect a permanent change of domicile to Greece.

B. Petitioners remained domiciliaries of New York for the years 1966 and 1967 and spent more than 30 days in the state in each of these years.

C. The petition is denied and the determination of the deficiency in income tax is sustained pursuant to Tax Law section 605.

D. Interest shall be added to the total amount due until payment, pursuant to the Tax Law.

DATED: Albany, New York  
August 13, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER