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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

STANLEY I. BOGDANOFF

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) 1965.

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 25th day of June, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon STANLEY I. BOGDANOFF

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

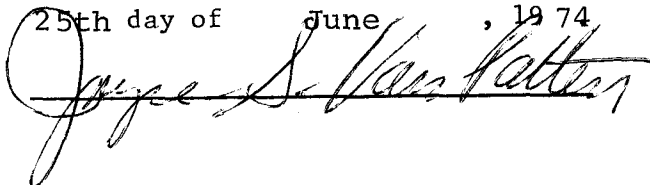
wrapper addressed as follows: Mr. Stanley I. Bogdanoff
1755 East 13th Street
Brooklyn, New York 11229

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

25th day of June, 1974







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

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

AREA CODE 518

ADDRESS YOUR REPLY TO

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

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

DATED: Albany, New York
June 25, 1974

Mr. Stanley I. Bogdanoff
1755 East 13th Street
Brooklyn, New York 11229

Dear Mr. Bogdanoff:

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

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition
of
STANLEY I. BOGDANOFF
for Redetermination of Deficiency or
for Refund of Personal Income Tax
under Article 22 of the Tax Law for
the Year 1965.

DECISION

Petitioner, Stanley I. Bogdanoff, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1965.

(File No. 39308640). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 2 World Trade Center, New York, New York, on February 27, 1974, at 9:15 A.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Saul Heckelman, Esq., (James A. Scott, Esq., of Counsel).

ISSUE

Was petitioner, Stanley I. Bogdanoff, a resident individual of New York State for the entire year of 1965?

FINDINGS OF FACT

1. Petitioner, Stanley I. Bogdanoff, and his wife filed a New York State combined income tax return for the year 1965. He stated on said return that while his wife was a resident for the entire year, he was a resident only from August 28, 1965, through

December 31, 1965. He demanded a refund of \$23.98.

2. On March 31, 1969, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Stanley I. Bogdanoff, imposing additional personal income tax for the year 1965 in the sum of \$337.66 upon the grounds that he was a resident individual of New York State during all of said year. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$397.64.

3. Petitioner, Stanley I. Bogdanoff, resided in an apartment in Brooklyn, New York, with his wife and two children prior to October, 1964. He was employed as a controller by Lofties Knitting Mills, Inc., whose plant and office was located in Brooklyn, New York. In June, 1964 his employer relocated its plant to Florida. It offered him a job in Florida as controller, which he accepted. He left for Florida in October, 1964 taking his personal belongings with him.

4. Between October, 1964 and August, 1965, petitioner, Stanley I. Bogdanoff's employer got into financial difficulties. He concluded that he had no future with the company due to its fiscal and labor problems. In July, 1965 he gave notice that he was terminating his employment and in August, 1965 he left his employment in Florida and returned to New York.

5. Between October, 1964 and August, 1965 petitioner, Stanley I. Bogdanoff's wife and children continued to live in their apartment in Brooklyn. His children continued to go to

school and his wife continued to work in New York. He periodically sent funds to his family to pay their expenses in New York. He did not have any marital problems and he was never legally separated from his wife.

6. Petitioner, Stanley I. Bogdanoff, initially lived in a furnished apartment on his arrival in Florida in October, 1964. On January 1, 1965, he rented a furnished room in a private house, which he maintained until he returned to New York in August, 1965. His wife and children never came to live with him in Florida.

7. Petitioner, Stanley I. Bogdanoff, maintained a bank account in Florida during the period from October, 1964 through August, 1965. He registered his automobile in Florida in February, 1965.

8. Petitioner, Stanley I. Bogdanoff, spent more than 30 days in New York State during the year 1965.

CONCLUSIONS OF LAW

A. That petitioner, Stanley I. Bogdanoff, was domiciled in New York State during the entire year of 1965 in accordance with the meaning and intent of 20 NYCRR 102.2(d). He did not change his domicile from New York State to Florida in October, 1964.


B. That since petitioner, Stanley I. Bogdanoff, was domiciled in New York during the year 1965, maintained a permanent place of abode in New York State during said year, and spent more than 30 days in New York State during said year, therefore, he was a resident individual of New York State during all of said


year in accordance with the meaning and intent of section 605(a)(1) of the Tax Law and 20 NYCRR 102.2.

C. That the petition of Stanley I. Bogdanoff is denied and the Notice of Deficiency, issued March 31, 1969, is sustained.

DATED: Albany, New York
June 25, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER