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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WALTER and BARBARA L. KAHN

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article (g) 22 of the
Tax Law for the Year(s) 1967 & 1968

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 21st day of June, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Walter and

Barbara L. Kahn (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. Walter L. Kahn

7709 Hamilton Spring Road
Bethesda, Maryland 20034

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

21st day of June 1974.

James S. Van Patten

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WALTER and BARBARA L. KAHN

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) 1967 and 1968 :

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

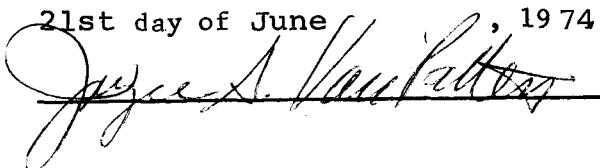
State of New York
County of Albany

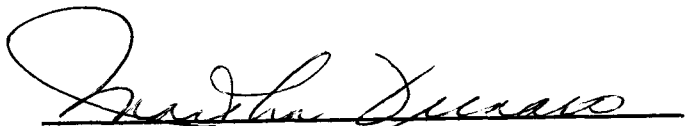
Martha Funaro , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 21st day of June , 1974 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Mr. Nathan
Fein (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Nathan Fein
19-31 Mott Avenue
Far Rockaway, New York 11691
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

21st day of June , 1974







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

Mario A. Procaccino
~~XXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY
MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York
June 21, 1974

Mr. & Mrs. Walter L. Kahn
7709 Hamilton Spring Road
Bethesda, Maryland 20034

Dear Mr. & Mrs. Kahn:

Please take notice of the **DECISION** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 690 of**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 months** after
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 relat-
ing 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

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
WALTER and BARBARA L. KAHN	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Years 1967 and 1968.	:	
	:	

Walter and Barbara L. Kahn filed a petition under section 689 of the Tax Law for the redetermination of a deficiency issued under date of November 24, 1969, for personal income tax under Article 22 of the Tax Law for the years 1967 and 1968 in the amount of \$1,101.41, plus interest of \$67.77 for a total of \$1,169.18, less \$133.92, computed as an overpayment on the 1968 return, for a net amount due of \$1,035.26.

A hearing was duly held on November 11, 1973, at the offices of the State Tax Commission, 80 Centre Street, New York City, before Nigel G. Wright, Hearing Officer. The petitioners were represented by Nathan Fein. The Income Tax Bureau was represented by Saul Heckelman, Esq., appearing by Francis X. Boylan, Esq. The record of said hearing has been duly examined and considered.

ISSUE

The issue in this case is whether petitioners changed their domicile from New York to England in 1967.

FINDINGS OF FACT

1. Prior to 1967 petitioners were domiciliaries and residents of New York State. They had an apartment at 358 Westminster Road,

Brooklyn, New York. Mr. Kahn was a teacher and research engineer in the field of microwaves. He was employed by the Polytechnic Institute of Brooklyn.

2. In 1967 Mr. Kahn became a civilian employee of the U.S. Navy to be stationed in England. The Navy paid for his transportation to England. He was in England from June, 1967 to August, 1968. While there, he rented a house.

3. Petitioners returned to New York in July, 1968 and took up residence in Port Washington, New York. Mr. Kahn again became employed by Brooklyn Polytechnic in September, 1968. Mr. Kahn's father was ill in 1968 and 1969 necessitating Mr. Kahn's presence in New York. The father died in 1969.

4. Petitioners' state on their 1967 tax return, "no New York residence is being maintained while in Europe. Date and place of return is unknown."

5. In August, 1969, Mr. Kahn became the chairman of the engineering department at George Washington University in the District of Columbia and petitioners moved to Bethesda, Maryland.

6. Neither of the petitioners appeared to testify at the hearing. Mr. Kahn, by affidavit, asserts that when he left for England, he had no intent to return to New York and that his return was due solely to the illness of his father.

CONCLUSIONS OF LAW

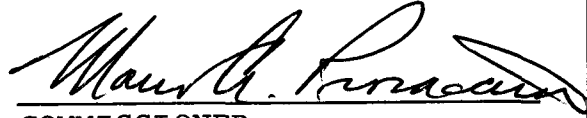
The petitioners have not shown by sufficient evidence that they acquired a domicile in England in 1967. They therefore

remained domiciled in New York.

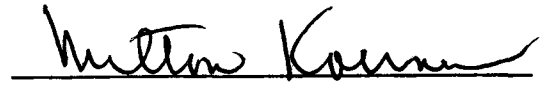
The deficiency is correct and is due together with such interest as may be computed under section 684 of the Tax Law.

DATED: Albany, New York
June 21, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER