

POOR  
QUALITY  
THE FOLLOWING  
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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PETER C. REINER

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) 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 5th day of February, 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Peter C. Reiner

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows:

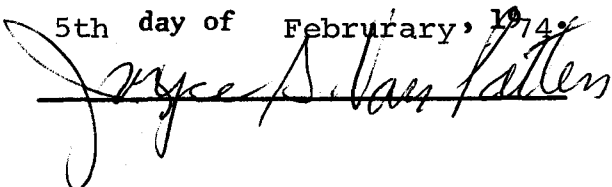
Mr. Peter C. Reiner  
Apt 164  
Chapala, Jalisco, Mexico

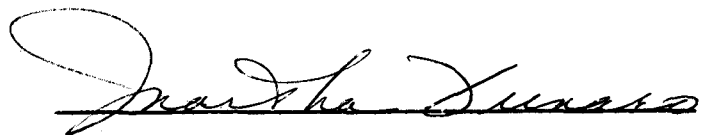
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

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

5th day of February, 1974.







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  
Mario A. Procaccino  
~~XXXXXXXXXXXX~~ PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

REMAILED

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
February 5, 1974

Mr. Peter C. Reiner  
Apt 164  
Chapala, Jalisco, Mexico

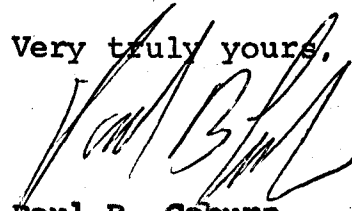
Dear Mr. Reiner:

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

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PETER C. REINER

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) 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 31st day of January, 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Peter C. Reiner

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows:

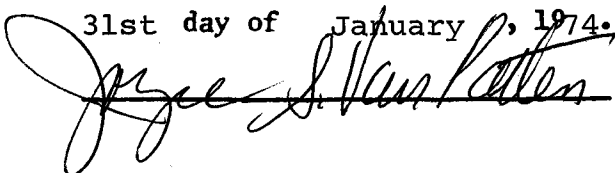
Mr. Peter C. Reiner  
Apt. 164  
Chapala, Jalisco, Mexico

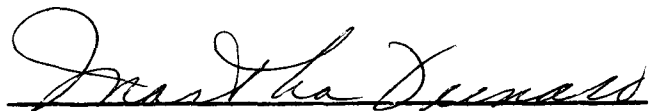
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

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

31st day of January, 1974.





STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PETER C. REINER

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) 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 31st day of January, 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Morton A. Karmel,  
C.P.A. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows:

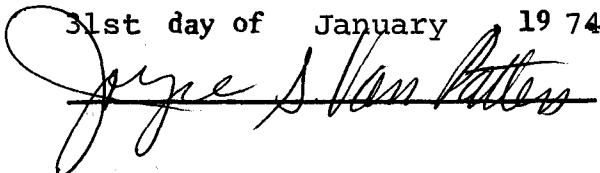
Morton A. Karmel, C.P.A.  
708 Third Avenue  
New York, New York 10017

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

31st day of January, 1974

  
Joyce S. Van Buren

  
Martha Funaro



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  
Mario A. Procaccino

~~NORMAN F. GALEMAN~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
January 30, 1974

Mr. Peter C. Reiner  
Apt. 164  
Chapala, Jalisco, Mexico

Dear Mr. Reiner:

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

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
PETER C. REINER	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1968.	:	

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Petitioner, Peter C. Reiner, 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 1968. (File No. 8-29210660).

A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on September 19, 1973, at 1:15 P.M. Petitioner appeared by Morton A. Karmel, C.P.A. The Income Tax Bureau appeared by Saul Heckelman, Esq., (James A. Scott, Esq., of Counsel).

ISSUE

Was petitioner, Peter C. Reiner, a resident individual of New York State during the entire year of 1968?

FINDINGS OF FACT

1. Petitioner, Peter C. Reiner, filed a New York State Income Tax Nonresident Return for the year 1968. He listed his home address as "Apt. 164 Chapala, Jalisco, Mexico". He stated that he had income for Federal tax purposes of \$155,084.89 and no income for New York State income tax purposes. He claimed a refund of \$10,000.00 previously paid as New York State estimated tax for said year.

2. On July 26, 1971, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Peter C. Reiner, imposing New York State personal income tax upon all of his income for the year 1968

upon the grounds that he was a domiciled resident of New York State during said year. It accordingly issued a Notice of Deficiency against him in the sum of \$11,259.56.

3. Petitioner, Peter C. Reiner, was born on April 23, 1928, in New York City. His father was of German-American extraction and his mother of Spanish-Mexican extraction. He lived with his parents in their home in Loudonville, New York until 1966, when his business activities took him to Mexico.

4. Petitioner, Peter C. Reiner, executed a will in Mexico in October 1967.

5. Petitioner, Peter C. Reiner's brokerage account during the year 1968 was with Robert Garret & Sons of Baltimore, Maryland. He did not maintain a bank account, brokerage account or safe deposit vault in New York State during said year.

6. Petitioner, Peter C. Reiner, has not owned any real or personal property in New York State since 1966. During the year 1968, he owned two boats and an automobile which were registered in Mexico. He had a Mexican driver's license.

7. Commencing in 1967 and continuing through the year 1968, petitioner, Peter C. Reiner, was engaged in the business of marketing Mexican securities and financial paper in Europe. In connection with those activities he became a partner in Mexican partnership known as Valores D. Inversion S A, located in Guadalajara, Mexico. He was constantly traveling in connection with his business activities. He spent only three or four months in Mexico during the year 1968. He spent about the same amount of time in the United States during said year.

8. Petitioner, Peter C. Reiner, failed to submit any documentary or other substantial evidence to prove that he spent not more than 30 days in New York State during the year 1968. He alleged that



he had an engagement book and correspondence indicating his whereabouts during said year, but he failed to produce such documents at the formal hearing.

9. Petitioner, Peter C. Reiner, did not maintain a permanent place of abode in New York State during the year 1968.

10. Petitioner, Peter C. Reiner, maintained permanent places of abode in Mexico during the year 1968, consisting of rented apartments in Guadalajara, Mexico.

CONCLUSIONS OF LAW

A. That petitioner, Peter C. Reiner, was a domiciliary of New York State during the year 1968.

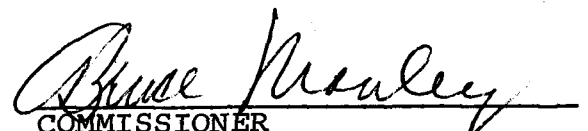
B. That since petitioner, Peter C. Reiner, was a domiciliary of New York State during the year 1968 and since he failed to prove that he spent not more than 30 days in New York State during said year, therefore, during said year, his income was subject to New York State personal income tax as a resident individual 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 Peter C. Reiner is denied and the Notice of Deficiency issued July 26, 1971 is sustained.

DATED: Albany, New York  
January 31, 1974

STATE TAX COMMISSION

  
COMMISSIONER

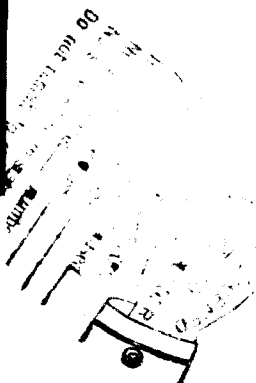
  
COMMISSIONER

  
COMMISSIONER

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12227



Mr. Peter C. Reiner

Apt. 164

Chapala, Jalisco, Mexico

**CERTIFIED**  
No. 254027

**MAIL**

*For Post*

CERTIFIED MAIL UNMAILED  
TO FOREIGN COUNTRIES

