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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HERBERT E. & CAROL ROBBINS

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

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.

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 10th day of April, 1974, she served the within Notice of Decision (or Determination) by (certified) mail upon HERBERT E. & CAROL ROBBINS (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

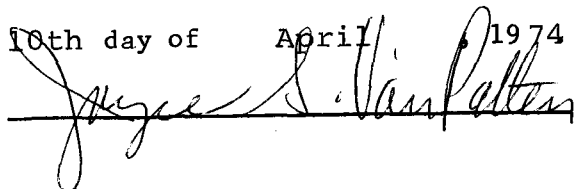
Mr. & Mrs. Herbert E. Robbins
450 Riverside Drive
New York, New York

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

10th day of April, 1974





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HERBERT E. & CAROL ROBBINS

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.

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 10th day of April, 1974, she served the within Notice of Decision (or Determination) by (certified) mail upon STUART FUCHS, ESQ.

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

Stuart Fuchs, Esq.
26 Broadway
New York, New York

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

10th day of April, 1974

[Signature]
James S. Van Katten

[Signature]
Martha Funaro



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
~~NEW YORK STATE TAX COMMISSION~~, PRESIDENT
 A. BRUCE MANLEY
 MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York
April 10, 1974

Mr. & Mrs. Herbert E. Robbins
450 Riverside Drive
New York, New York

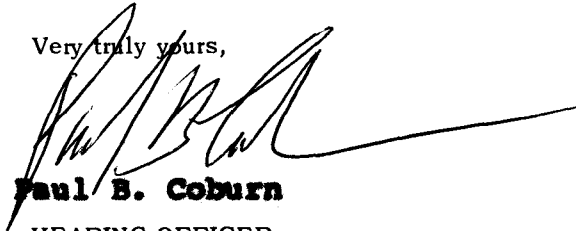
Dear Mr. & Mrs. Robbins:

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,



Paul B. Coburn
 HEARING OFFICER

cc Petitioner's Representative
 Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
HERBERT E. ROBBINS and CAROL ROBBINS : DECISION
for Redetermination of Deficiency or :
for Refund of Personal Income Tax :
under Article 22 of the Tax Law for :
the Year 1966. :

Petitioners, Herbert E. Robbins and Carol Robbins, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1966. (File No. 69111865). 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 2:45 P.M. Petitioners appeared by Stuart Fuchs, Esq. The Income Tax Bureau appeared by Saul Heckelman, Esq., (James A. Scott, Esq., of Counsel).

ISSUE

Was petitioner, Herbert E. Robbins, a resident individual of New York State during the entire year of 1966?

FINDINGS OF FACT

1. Petitioners, Herbert E. Robbins and Carol Robbins, filed a New York State income tax nonresident return for the year 1966. They claimed a refund of \$507.36 for said year.

2. On July 28, 1969, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Herbert E. Robbins and Carol Robbins, imposing additional personal income tax for the year 1966 in the sum of \$1,578.00 upon the grounds that they were residents of New York State during said year. In accordance with

the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$1,794.45.

3. Petitioner, Herbert E. Robbins, was born in Pennsylvania. His family moved to New Jersey when he was 13 years of age. He lived in New Jersey until he went to college. He was a professor of mathematics at the University of North Carolina from 1946 until 1953. He taught as a professor of mathematics at Columbia University from 1953 until September 1965.

4. In the spring of 1965, petitioner, Herbert E. Robbins, began to solicit offers of employment at other universities located outside of New York State. He spent the fall term of 1965 as a visiting professor at the University of Minnesota. He spent the spring term of 1966 as a visiting professor at Purdue University in Lafayette, Indiana. These were temporary positions. He formally resigned as a professor at Columbia University on June 30, 1966.

5. On February 7, 1966, petitioner, Carol Robbins, who was then petitioner, Herbert E. Robbins' fiancée, resigned her position as a teacher in the New York City public school system and forwarded her belongings to her mother's home in Ohio. They were married in Ohio in February 1966.

6. Petitioner, Herbert E. Robbins, was appointed permanent professor of mathematics at the University of Michigan commencing in September 1966. He immediately took a leave of absence from said position to act as a Visiting Miller Research Professor at the University of California at Berkeley from July 1, 1966 to December 31, 1966. This was a temporary position. He commenced teaching at the University of Michigan in the spring term of 1967. He remained at the University of Michigan until June 1970, when he returned to Columbia University.

7. From 1961 until September 1965, petitioner, Herbert E. Robbins, lived in an apartment located at 601 West 113th Street, New York, New York. He vacated the apartment when he went to Minnesota to teach in September 1965.

8. Petitioners, Herbert E. Robbins and Carol Robbins, listed his mother's home in Atlantic City, New Jersey, as their address on their 1966 New York State, Minnesota, Indiana and California income tax returns. They never actually resided at said location except for an occasional visit.

9. Petitioner, Herbert E. Robbins, spent more than 30 days in New York State during the year 1966.

CONCLUSIONS OF LAW


A. That petitioner, Herbert E. Robbins, was domiciled in New York State during the year 1966. While he may have intended to abandon his New York domicile at the end of 1965, he did not acquire a new domicile until the spring term of 1967, when he actually began his professional duties at the University of Michigan.

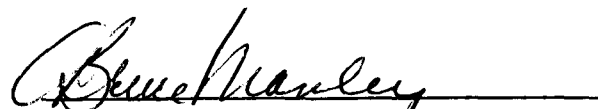
B. That, although petitioner, Herbert E. Robbins, did not maintain a permanent place of abode in New York State during the year 1966, he is still considered to be a resident individual of New York State during said year in accordance with the meaning and intent of section 605(a)(1) of the Tax Law and 20 NYCRR 102.2, since he was domiciled in New York State, spent more than 30 days in New York State, and did not maintain a permanent place of abode outside of New York State during said year.


C. That the petition of Herbert E. Robbins is denied and the Notice of Deficiency issued July 28, 1969 is sustained.

DATED: Albany, New York
April 10, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER