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QUALITY
THE FOLLOWING
DOCUMENT (S)
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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ALBERT TEITLER

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 and 1967

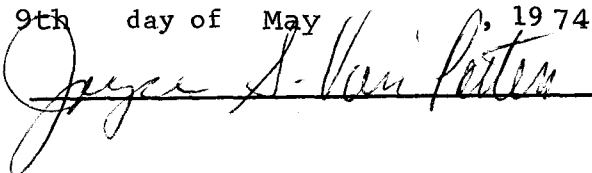
State of New York
County of Albany

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 9th day of May , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Albert Teitler
(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Albert Teitler
226 Sandberg Street
Thousand Oaks, California
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

9th day of May , 1974



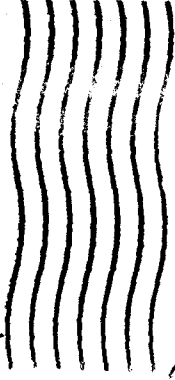


STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

Dr. Reich

new
in office
CR 7419



RETURNED
TO
SENDER

READ
MAIL
ADD
POSTAGE

Mr. Albert Teitler
62-60 99th Street

Rego Park, New York 11374

(147)

CERTIFIED
No. 204165
MAIL

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ALBERT TEITLER

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

For a Redetermination of a Deficiency or
a Refund of Personal Income Tax
Taxes under Article(s) 22 of the
Tax Law for the Year(s) 1966, 1967

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 30th day of April, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Albert Teitler

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Albert Teitler
62-60 99th Street
Rego Park, 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

30th day of April, 1974

James S. Van Patten
Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ALBERT TEITLER

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

For a Redetermination of a Deficiency or
a Refund of Personal Income Tax
Taxes under Article(s) 22 of the
Tax Law for the Year(s) 1966, 1967

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 30th day of April , 1974 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Harry Nitzberg,

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: Harry Nitzberg, C.P.A.

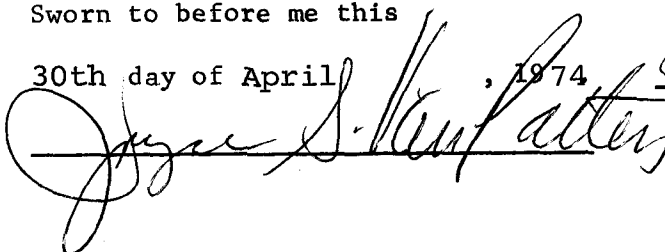

1619 Broadway
New York, New York 10019

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known address of the (representative of the) petitioner.

Sworn to before me this

30th day of April , 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
Mario A. Procaccino
~~JOSEPH A. COVATTA~~, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

April 30, 1974

Mr. Albert Teitler
62-60 99th Street
Rego Park, New York

Dear Mr. Teitler:

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

Please take further notice that pursuant to **section 690**
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	:	
ALBERT TEITLER	:	
for a Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Years	:	
1966 and 1967.	:	

DECISION

Albert Teitler filed a petition under sections 689 and 722 of the Tax Law for the redetermination of a deficiency issued July 29, 1968, for the year 1966 in the amount of \$270.77 plus interest of \$9.88 for a total of \$280.65 less a claimed overpayment of withholding taxes of \$143.00 for a net amount due of \$137.65 and a deficiency issued on April 14, 1971, for the year 1967 in the amount of \$674.37 plus interest of \$121.34 for a total of \$795.71 each for personal income tax under Article 22 of the Tax Law for the year 1966.

In lieu of a hearing, the petitioner submits his case to the State Tax Commission on the file of the Income Tax Bureau. The petitioner is represented by Harry Nitzberg, C.P.A.

Said file has been duly examined and considered.

ISSUE

The issue in this case is whether petitioner, Mr. Teitler, changed his domicile from New York to New Hampshire in 1966.

FINDINGS OF FACT

1. Prior to 1966 petitioner and his wife were domiciliaries of New York and resided in an apartment at 62-60 99th Street, Rego Park, Queens, New York, (after 1967 they moved to and now reside in Thousand Oaks, California).

2. Mr. Teitler is an engineer. He worked for Kollsman Instrument Corp. in Elmhurst, Queens, until September, 1966. From September 1, 1966 until September 1, 1967, Mr. Teitler was employed as an operations analyst by Sanders Associates, Inc., 95 Canal Street, Nashua, New Hampshire. In 1967 Mr. Teitler obtained a new job with Grumman Aircraft Engineering Corporation at Bethpage, New York. This was at approximately the same salary he had received in New Hampshire.

3. Mr. Teitler claimed on his return that he was a non-resident of New York from September 1, 1966. He stated that his wife had remained a resident and that his two children remained in New York to attend college and apparently had stayed at the apartment.

4. In New Hampshire, Mr. Teitler had a post office box as a mailing address and claims a residence at 95 Concord Street, Nashua.

5. Mr. Teitler returned to New York in September, 1967, and resumed his occupancy of the Rego Park apartment with his wife.

CONCLUSIONS OF LAW

Mr. Teitler did not change his domicile in 1966. The fact that his wife and children remained in New York vitiates any

claim that he completely severed all connections with New York.
The fact that he returned to New York so quickly also mitigates
the force of his claims.

DATED: Albany, New York
April 30, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER



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

Mario A. Procaccino
~~XXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY
MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

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Dated: Albany, New York

April 30, 1974

remailed 5/9/74

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Very truly yours,

Nigel G. Wright

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 :
ALBERT TEITLER :
for a Redetermination of a Deficiency or :
for Refund of Personal Income Tax under :
Article 22 of the Tax Law for the Years :
1966 and 1967. :
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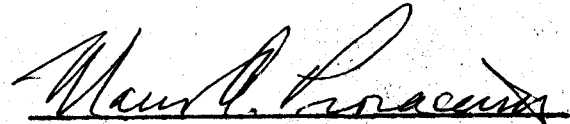
CONCLUSIONS OF LAW

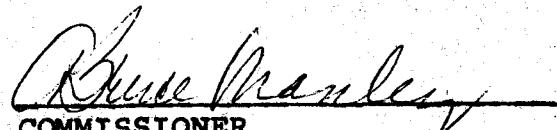
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DATED: Albany, New York
April 30, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12227



REASON FOR RETURN
Unclassified
Unknown
Insufficient address
Moved, left no address
No such post office
Do not remain in this office

Rec'd 5-24-74

Mr. Albert Zeitler

226 Sandberg Street

Thousand Oaks, California

CERTIFIED
No. 204210

MAIL



Name _____
1st Notice _____
2nd Notice _____
Return _____

5-24-74