

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBIN S. & BARBARA C. KOSKINEN :

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 ~~(8)~~ 22 of the  
Tax Law for the Year ~~(8)~~ 1970 :

State of New York  
County of Albany

JANET MACK

, 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 29th day of December , 1975 , she served the within

Notice of Decision ~~(of Determination)~~ by (certified) mail upon Robin S. and

Barbara C. Koskinen ~~(representative of)~~ the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

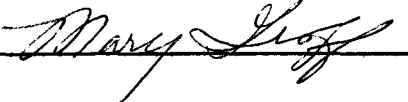
wrapper addressed as follows: Mr. and Mrs. Robin S. Koskinen  
13 Chestnut Street  
Dobbs Ferry, New York 10522

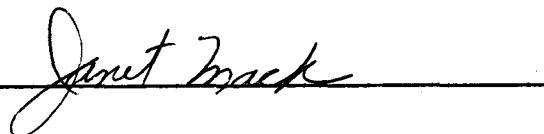
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

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

29th day of December , 1975.







STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

PAUL GREENBERG  
SECRETARY TO  
COMMISSION

BUILDING 9, ROOM 107  
STATE CAMPUS  
ALBANY, N.Y. 12227  
AREA CODE 518

STATE TAX COMMISSION  
JAMES H. TULLY, JR., PRESIDENT  
MILTON KOERNER

ADDRESS YOUR REPLY TO  
Mr. Wright  
Mr. Leisner  
Mr. Coburn  
(518) 457-3850

DATED: Albany, New York  
December 29, 1975

Mr. and Mrs. Robin S. Koskinen  
13 Chestnut Street  
Dobbs Ferry, New York 10522

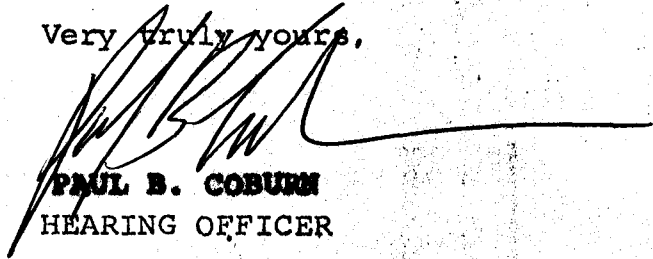
Dear Mr. and Mrs. Koskinen:

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  
~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
ROBIN S. & BARBARA C. KOSKINEN :  
for a Redetermination of a Deficiency :  
or for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for the :  
Year 1970. :  
:

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DECISION

Petitioners, Robin S. and Barbara C. Koskinen, 13 Chestnut Street, Dobbs Ferry, New York 10522, 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 1970. (File No. 0-69137082).

The petitioners waived in writing a formal hearing and submitted the case to the State Tax Commission upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUE

Was the petitioner, Robin S. Koskinen, a resident individual subject to New York State income tax for the year 1970?

FINDINGS OF FACT

1. The petitioners, Robin S. and Barbara C. Koskinen, timely filed New York State income tax returns for the year 1970. On said return, the petitioners claimed a refund of \$39.69 from amounts withheld from the salary of petitioner, Barbara C. Koskinen. No income was reported for petitioner, Robin S. Koskinen.

2. On June 26, 1972, a Statement of Audit Changes was issued to the petitioners asserting that the petitioner, Robin S. Koskinen, was a resident individual for the year 1970. A Notice of Deficiency was issued assessing additional tax and interest in the amount of \$29.97. In this determination, the petitioners were allowed two dependency exemptions.

3. On August 18, 1972, the petitioners timely filed their petition for a redetermination of the assessed deficiency.

4. Petitioner, Robin S. Koskinen, entered military service on July 9, 1969. Prior to this time, the petitioners were domiciliaries of New York State. During 1970, the petitioners evidenced no intent to change their domicile.

5. From January 1, 1970 until May 28, 1970, petitioner, Robin S. Koskinen, lived in the military barracks at Fort Belvoir, Virginia, while attending Officers Candidates School. The petitioner rented a trailer in Petersburg, Virginia, from March 29, 1970 until

August, 1970, while attending U.S. Army Quartermaster School, Fort Lee, Virginia. The petitioner spent the remainder of 1970 serving as the Chief of the Nonappropriated Funds Division, Headquarters, VII Corps Support Command, located near Stuttgart, Germany. Initially, the petitioner resided at Boeblingen Officer's Open Mess and Panzer Kaserne Officer's Quarters. The petitioner relocated to a rented apartment at 63A Katzenbachstrasse, Stuttgart-Vaihingen, West Germany.

6. During 1970, the petitioner, Robin S. Koskinen, did not maintain a permanent abode in New York State.

7. For 1970, the petitioners were entitled to three dependency exemptions.

#### CONCLUSIONS OF LAW

A. That the petitioner, Robin S. Koskinen, was a resident individual for the year 1970 pursuant to section 605(a), Tax Law. The petitioner does not qualify as a person not deemed a resident under 20 NYCRR 102.2(b). Although the petitioner did not maintain a permanent place of abode in New York and spent less than 30 days within the state, the petitioner did not maintain a permanent place of abode outside New York during the entire year in question. For approximately seven months, the petitioner was engaged in temporary

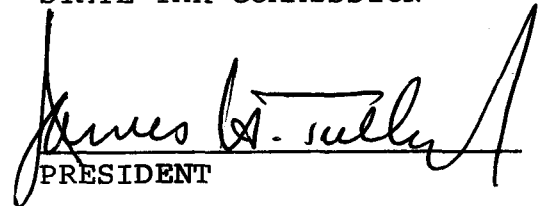
military assignments of fixed duration. A permanent abode outside of New York must be maintained for the entire year to permit the application of 20 NYCRR 102.2(b).

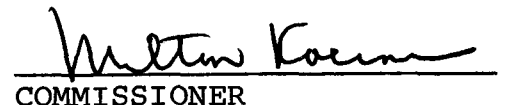
B. That since the petitioners were entitled to three dependency exemptions, the additional tax due was redetermined resulting in a finding that the petitioners were entitled to a refund of \$3.36.

C. That the petition is denied as regards the imposition of additional tax liability. Due to previous withholding of tax, the petitioners are granted a refund of \$3.36.

DATED: Albany, New York  
December 29, 1975

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER