

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PAUL MARTIN LEVINSON

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)~~ 1968

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

State of New York  
County of Albany

Katherine D. Manly, 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 14th day of March, 1975, she served the within  
Notice of Decision ~~(for Determination)~~ by (certified) mail upon Paul Martin  
Levinson ~~(representative of the)~~ the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. Paul Martin Levinson  
1315 Anderson Avenue  
Fort Lee, New Jersey 07024

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 the)~~  
~~xxx~~ 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

14th day of March, 1975.

Janet Mack

Katherine D. Manly



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION  
**Saul Heckelman, Acting**  
~~MARK H. ROSENBERG~~ PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

BUILDING 9, ROOM 214-A  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655  
MR. LEISNER 457-2657  
MR. COBURN 457-2696

**DATED:** Albany, New York

**March 14, 1975**

**Mr. Paul Martin Levinson**  
1315 Anderson Avenue  
Fort Lee, New Jersey 07024

**Dear Mr. Levinson:**

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

Please take further notice that pursuant to  
Section (9) **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

AD-1.12 (8/73)

## STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
PAUL M. LEVINSON : DECISION  
for Redetermination of Deficiency or for:  
Refund of Personal Income Tax under :  
Article 22 of the Tax Law for the Year :  
1968. :

Petitioner, Paul M. Levinson, 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. 8-19276071). On August 26, 1974, petitioner, in writing, waived a formal hearing and consented to the issuance of a decision without the introduction of additional evidence on his part. The State Tax Commission renders the following decision after due consideration of the entire record contained in the file.

Did the Income Tax Bureau properly prorate petitioner, Paul M. Levinson's exemption and statutory credit for the year 1968?

1. Petitioner, Paul M. Levinson, filed a New York State income tax resident return for the period January 1, 1968 to June 23, 1968. He filed a New York State nonresident return for the period June 24, 1968 to December 31, 1968. On said latter

return, he did not prorate his exemption and statutory credit. The sum of \$107.53 in New York State income tax had been withheld by his employer for said period. Petitioner alleged that the tax due was \$75.81 and that there was an overpayment of \$31.71.

2. On or about June 24, 1969, the Income Tax Bureau issued a Statement of Refund Adjustment to petitioner, Paul M. Levinson, granting a refund of \$17.22 for the year 1968. The refund adjustment was based upon a 6/12 proration of his exemption and statutory credit for said year.

3. On January 26, 1970, the Income Tax Bureau issued a Notice of Disallowance to petitioner, Paul M. Levinson, disallowing his claim for refund for the year 1968 in excess of \$17.22.

4. Petitioner, Paul M. Levinson, was a resident of New York State until June 23, 1968. He became a resident of New Jersey on June 24, 1968.

#### CONCLUSIONS OF LAW

A. That petitioner, Paul M. Levinson, is required to prorate his exemption and statutory credit on his New York State income tax nonresident return for the period June 24, 1968 to December 31, 1968 in accordance with the meaning and intent of Section 654(e) of the Tax Law. Petition of William D. Zahrt, II and Patricia M. Zahrt. Decision of the State Tax Commission dated August 9, 1973.

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B. That the petition of Paul M. Levinson is denied and the Notice of Disallowance issued January 26, 1970 is sustained.

DATED: Albany, New York

STATE TAX COMMISSION

March 14, 1975

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PRESIDENT

  
COMMISSIONER

  
COMMISSIONER