

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PAUL F. MUCHNICKI

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)~~ 1972

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

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 30th day of May , 1975, she served the within

Notice of Decision ~~(or Determination)~~ by (certified) mail upon Paul F. Muchnicki

~~(representative of)~~ the petitioner in the within

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

wrapper addressed as follows: Mr. Paul F. Muchnicki

1232 Jamesville Avenue

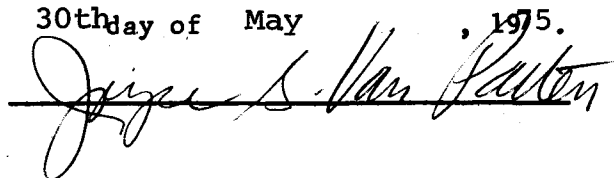
Syracuse, New York 13210

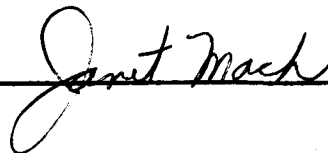
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~  
~~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 May , 1975.







STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
**James H. Tully, Jr.**  
~~James H. Tully, Jr.~~, PRESIDENT

A. BRUCE MANLEY  
MILTON KOERNER

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

AREA CODE 518

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655  
MR. LEISNER 457-2657  
MR. COBURN 457-2896

**DATED:** Albany, New York  
**May 30, 1975**

**Mr. Paul F. Muchnicki**  
**1232 Jamesville Avenue**  
**Syracuse, New York 13210**

**Dear Mr. Muchnicki:**

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 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,

**L. Robert Leisner**  
HEARING OFFICER

Enc.

cc: ~~Attorney General's Representative~~  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
PAUL F. MUCHNICKI	:	
	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1972.	:	

The Petitioner, Paul F. Muchnicki, filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1972.

A hearing was held before Thomas F. Perry, Hearing Officer, at the offices of the State Tax Commission, John H. Hughes State Office Building, Syracuse, New York, on February 28, 1975. The petitioner appeared pro se. The Income Tax Bureau was represented by Saul Heckelman, Esq. (Alexander Weiss, Esq., of Counsel).

ISSUE

Was Mr. Muchnicki a resident of New York State for income tax purposes for the year 1972?

FINDINGS OF FACT

1. Petitioner, Paul F. Muchnicki, and his wife filed a joint New York State Income Tax return for the year 1972. Mr. Muchnicki excluded from the return the income received in 1972 as a member of the United States Air Force, under the supposition that he was a non-resident for state income tax purposes.

2. On June 7, 1973, the Income Tax Bureau issued a Statement of Audit Changes holding Paul F. Muchnicki as a resident for New York State tax purposes for the year 1972 and correcting his New York income accordingly. On November 26, 1973, a Notice of Deficiency was issued in the amount of \$112.93, comprised of \$107.94 tax and \$4.99 interest.

3. Petitioner entered the Air Force in 1969 from Syracuse, New York, where he had resided all his life. In 1970 he was married and lived with his wife in South Carolina in rented apartments off the Air Force Base.

4. In 1972, the petitioner and his wife lived together in an apartment in Charleston, South Carolina. In September or October 1972, the wife, Virginia Muchnicki, returned to Syracuse, New York, to find employment. This she did,

and in November 1972, rented an apartment in Syracuse.

5. On December 10, the petitioner was discharged from the Air Force, returned to Syracuse and took up residence with his wife, and resided in Syracuse for the remainder of 1972.

CONCLUSIONS OF LAW

A. The petitioner, Paul F. Muchnicki, was a domiciliary of New York State and maintained a permanent place of abode in New York State in the year 1972. Accordingly, the petitioner qualifies as a resident of New York State as defined in Section 605(a)(1) of Article 22 of the Tax Law.

B. That the petition of Paul F. Muchnicki is denied, and the Notice of Deficiency, dated November 26, 1973, is sustained.

DATED:

Albany, New York

May 30, 1975

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER