

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

IRA O. SCOTT, JR.

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article ~~(x)~~ 22 of the
Tax Law for the Year ~~(x)~~ 1963.

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

State of New York
County of Albany

MARY GROFF, 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 23rd day of December, 1975, she served the within Notice of Decision ~~for Redetermination~~ by (certified) mail upon IRA O. SCOTT, JR.

~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Ira O. Scott, Jr.
5 Biewden Lane
Glen Head, 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)~~ petitioner.

Sworn to before me this

23rd day of December, 1975.

J. Mack

Mary Groff

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

IRA O. SCOTT, JR.

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) 1963.

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

State of New York
County of Albany

MARY GROFF, 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 23rd day of December, 1975, she served the within Notice of Decision (~~on Redetermination~~) by (certified) mail upon STEPHEN M. RATHKOPF, ESQ

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Stephen M. Rathkopf, Esq. Golenbock and Barell, Esqs. 60 East 42nd Street New York, New York 10017

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

23rd day of December, 1975.

Janet Mach

Mary Groff



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

PAUL GREENBERG
SECRETARY TO
COMMISSION

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

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

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

DATED: Albany, New York
December 23, 1975

Mr. Ira O. Scott, Jr.
5 Biewden Lane
Glen Head, New York

Dear Mr. Scott:

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
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
IRA O. SCOTT, JR. : DECISION
for a Redetermination of a Deficiency :
or for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for :
the Year 1963. :

Ira O. Scott, Jr. filed a petition under section 689 of the Tax Law for the redetermination of a deficiency dated March 27, 1967, in the amount of \$656.62 plus interest of \$116.20 for a total of \$722.82 for personal income taxes under Article 22 of the Tax Law for the year 1963.

A hearing was duly held on October 20, 1972, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, before Nigel G. Wright, Hearing Officer. The petitioner was represented by Stephen M. Rathkopf, Esq., of Golenbock & Barell. The Income Tax Bureau was represented by Saul Heckelman, Esq., appearing by Francis X. Boylan, Esq. The record of said hearing has been duly examined and considered.

ISSUE

The issue in this case is whether the petitioner changed his domicile from New York to Washington, D.C., in May of 1963.

FINDINGS OF FACT

1. Prior to 1963, petitioner had lived in an apartment in Bronxville Road, Bronxville, New York, and had a position as an assistant professor of finance at Columbia Business School. He had had a marital dispute and had decided to separate from his wife to marry another woman. He also faced the possibility of failing to receive a promotion in his teaching work. In April, 1963, he moved out of the apartment and into a residence hall at Columbia University.

2. In May, 1963, petitioner obtained a position as staff economist for the Committee of Banking and Currency of the House of Representatives. Both he and his prospective wife had many friends in Washington, D.C., and resided with friends temporarily before renting an unfurnished apartment on a one-year lease at Jefferson House in Washington, D.C.

3. From October to November, 1963, petitioner took a leave of absence from his Washington job and took up residence in Nevada for the purpose of obtaining a divorce. He then returned to Washington and his position there. Petitioner

retained his position with the Congressional Committee until September, 1964.

4. Throughout 1963 and the spring of 1964, petitioner continued to teach at Columbia University in New York. As a full time graduate professor he gave lectures two or three days a week at the Business School and was paid an annual salary. Petitioner commuted between New York and Washington every week and while in New York would stay in hotels or with friends. He retained some association with Columbia University until 1966.

5. In the fall of 1964, petitioner went to Bologna, Italy, as a Fulbright professor and stayed there until June of 1965. He then returned to Washington and obtained a position as a visiting scholar and senior economist with the Comptroller of the Currency. This was at an increase in salary over the salary he had received from the Congressional Committee. His wife moved her own furniture from Norway to Washington at this time. His association with Columbia University was severed in July, 1966. He and his wife lived in Washington in 1966 and 1967.

6. In 1967, petitioner obtained a teaching position at Long Island University and returned to New York. Since then he has obtained another position but still lives in New York.

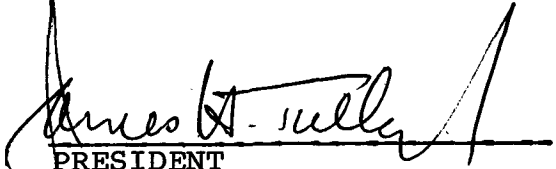
CONCLUSIONS OF LAW

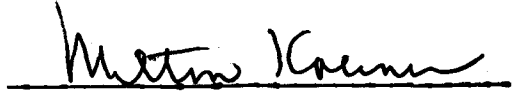
Petitioner did not change his domicile from New York State to Washington, D.C., in 1963.

The petition is denied and the determination of the deficiency in income tax is sustained.

DATED: Albany, New York
December 23, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER