

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

SLAVOMIR VORKAPICH

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) 1967.

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 28th day of May , 1975 , she served the within

Notice of Decision (~~or Determination~~) by (certified) mail upon Slavomir Vorkapich

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

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

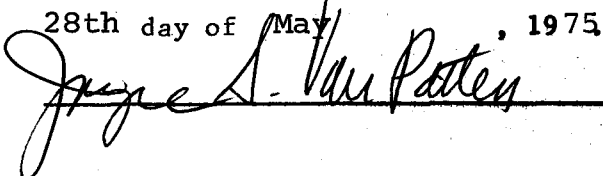
wrapper addressed as follows: Mr. Slavomir Vorkapich
c/o Herbert Bard, C.P.A.
400 Madison Avenue

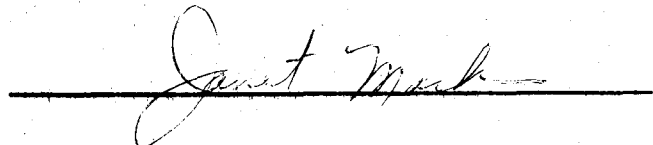
New York, New York 10017
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

28th day of May , 1975


Joyce L. Van Patten


Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

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of

SLAVOMIR VORKAPICH

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)~~ 1967

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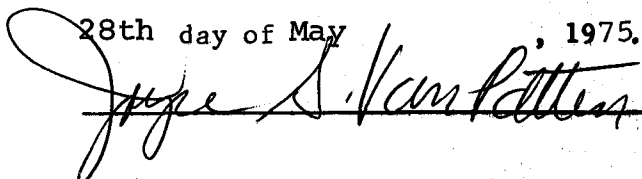
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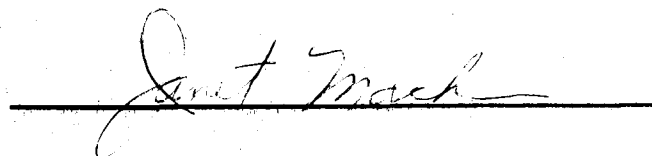
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known address of the (representative of the) petitioner.

Sworn to before me this

28th day of May , 1975.







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

~~James E. Tully, Jr.~~
~~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 457-2896

DATED: Albany, New York
May 28, 1975

Mr. Slavomir Verkapich
c/o Herbert Bard, C.P.A.
400 Madison Avenue
New York, New York 10017

Dear Mr. Verkapich:

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

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

In the Matter of the Petition :
of :
SLAVOMIR VORKAPICH : DECISION
for Redetermination of Deficiency or :
for Refund of Personal Income Tax :
under Article 22 of the Tax Law for :
the Year 1967. :

A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on February 27, 1975, at 10:45 A.M. Petitioner appeared by Herbert Bard, C.P.A. The Income Tax Bureau appeared by Saul Heckelman, Esq. (James A. Scott, Esq. of counsel).

Was petitioner, Slavomir Vorkapich, a resident individual of New York State for the entire year of 1967?

FINDINGS OF FACT

1. On or about April 2, 1968, petitioner, Slavomir Vorkapich, and his wife filed a New York State income tax resident return for the period from January 1, 1967, to August 1, 1967. They claimed a refund of \$464.00. They simultaneously filed a New York State income tax nonresident return for the period from August 2, 1967, to December 31, 1967, for the husband only. They stated on said return that no tax was due for said period.

2. On March 15, 1971, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Slavomir Vorkapich and Anne Vorkapich, imposing New York State personal income tax upon all of their income for the year 1967, upon the grounds that they did not change their domicile and residence during said year. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$1,337.00 plus interest of \$233.98 or a total sum of \$1,570.98.

3. On or about April 7, 1971, petitioner, Slavomir Vorkapich, filed an amended New York State resident income return for the period from January 1, 1967, to August 1, 1967, for himself alone, because he and his wife were separated during the year and she continued to live in New York State for the balance of said year.

4. Petitioner, Slavomir Vorkapich, was born in California and subsequently moved to New York State. It is conceded that he was a New York domiciliary until August 1, 1967. He has always been and still is a United States citizen. He never acquired or applied for Spanish citizenship.

5. Prior to August 1, 1967, petitioner, Slavomir Vorkapich, resided with his wife in a home that they owned, located in Croton, New York. He also owned a home in Malaga, Spain which he had built several years prior to 1967.

6. On August 1, 1967, petitioner, Slavomir Vorkapich, was separated from his wife. He left the United States and went to live in his home in Malaga, Spain. He was divorced from his wife and the New York home was sold in 1968. He forwarded his personal belongings to Spain in August 1967. He has returned to the United States for short periods of time on several occasions since August 1967, in connection with his business activities.

7. In June 1967, petitioner, Slavomir Vorkapich, executed a will in New York State indicating a New York residence. He has not executed a will since that date.

8. Petitioner, Slavomir Vorkapich, has maintained bank accounts from 1967 to the present time, both in New York State and in Spain.

9. Petitioner, Slavomir Vorkapich, has maintained his membership in the Directors Guild of America in the United States from 1967 to the present time.

10. Petitioner, Slavomir Vorkapich, has not filed any tax returns with the Spanish authorities from 1967 to the present time.

11. In 1967, Slavomir Vorkapich was a cameraman and director of television commercials. He has continued in the same occupation to the present time. He works in the United States, in the western hemisphere and in Europe. He is the president and sole stockholder of Mijas Productions, Inc., a New York corporation for whom he worked from 1967, until approximately 1970, when it became inactive.

CONCLUSIONS OF LAW

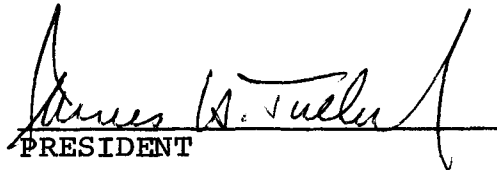
A. That petitioner, Slavomir Vorkapich, was a resident individual of New York State during the entire year of 1967 in accordance with the meaning and intent of section 605(a)(1) of the Tax Law since he was domiciled in and spent more than 30 days in New York State during said year. He did not change his domicile from New York State to Spain during said year.

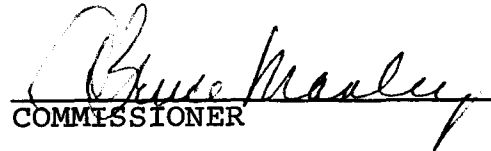
B. That the petition of Slavomir Vorkapich is denied and the Notice of Deficiency issued March 15, 1971, is sustained.

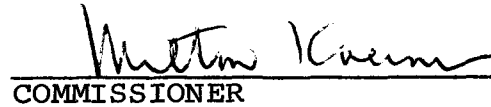
DATED: Albany, New York

May 28, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER