

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
THOMAS P. KAUFMAN
and
RUTH L. KAUFMAN
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)~~ 1969.

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

State of New York
County of Albany

Patricia A. Roberts, 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 March, 1976, she served the within Notice of Decision ~~(xxx Dec xxx xxx xxx)~~ by (certified) mail upon Thomas P. Kaufman and Ruth L. Kaufman ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Thomas P. Kaufman
c/o Seidman & Seidman
15 Columbus Circle
New York, NY 10023
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)~~ ~~(xxx)~~ 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

29th day of March, 1976.

Janet Marsh

Patricia A. Roberts

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

THOMAS P. KAUFMAN

and

RUTH L. KAUFMAN

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article ~~20~~ 22 of the
Tax Law for the Year ~~1968~~ 1969.

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

State of New York
County of Albany

Patricia A. Roberts, 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 March, 1976, she served the within
Notice of Decision ~~for the determination of~~ by (certified) mail upon Allen Gluck, CPA

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Allen Gluck, CPA
c/o Seidman & Seidman
15 Columbus Circle
New York, NY 10023
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 March, 1976

Patricia A. Roberts

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
March 29, 1976

TELEPHONE: (518) ~~457-3850~~

Mr. & Mrs. Thomas P. Kaufman
c/o Seidman & Seidman
15 Columbus Circle
New York, NY 10023

Dear Mr. & Mrs. Kaufman:

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

Please take further notice that pursuant to
Section(s) **630** 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.

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. They
will be referred to the proper party for reply.

Very truly yours,

Enc.

Paul B. Coburn
Supervising Tax
Hearing Officer

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
THOMAS P. KAUFMANN and RUTH L. KAUFMANN	:	DECISION
for a Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Year 1969.	:	

Petitioners, Thomas P. Kaufmann and Ruth Kaufmann, have filed a petition for redetermination of deficiency or for refund of personal income tax for the year 1969 under Article 22 of the Tax Law. A formal hearing was held before Paul B. Coburn, Hearing Officer, at Two World Trade Center, New York, New York, on June 20, 1975, at 9 A.M. Petitioners appeared by Allen Gluck, CPA of Seidman and Seidman, CPA's. The Income Tax Bureau appeared by Saul Heckelman, Esq. (Solomon Sies, Esq., of counsel).

ISSUE

Were petitioners, Thomas P. Kaufmann and Ruth L. Kaufmann, resident individuals for income tax purposes for the year 1969?

FINDINGS OF FACT

1. Petitioners, Thomas P. Kaufmann and Ruth L. Kaufmann, timely filed a New York State income tax return for the period of January 1, 1969, to May 19, 1969, and claimed a refund.

2. On March 26, 1973, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Thomas P. Kaufmann and Ruth L. Kaufmann, imposing New York State personal income tax upon all income for the year 1969, upon the grounds that they were taxable as resident individuals for the entire year, and accordingly a Notice of Deficiency was issued.

3. Petitioners, Thomas P. Kaufmann and Ruth L. Kaufmann, had resided in France between 1951 and 1958 when Mr. Kaufmann was employed by the United States foreign service. Thereafter, they returned to New York State. Thomas P. Kaufmann was employed by the American Metal Climax Corporation and Ruth Kaufmann was self-employed as a writer and lecturer.

4. Petitioner, Thomas P. Kaufmann and Ruth L. Kaufmann, resided for some time at 48 Carleon Avenue, Larchmont, New York, until May 19, 1969, when they relocated to London, England, pursuant to a long term contract of employment with the Hunter Douglas Company. They sold their Larchmont home on July 8, 1969, and bought a residence in London, under a long term mortgage into which they moved their personal and household goods. Before departing they sold their car, and resigned synagogue and club memberships in the state. They made such new affiliations in England. They also opened up and used United Kingdom bank accounts and charge accounts and their children entered local schools.

CONCLUSIONS OF LAW

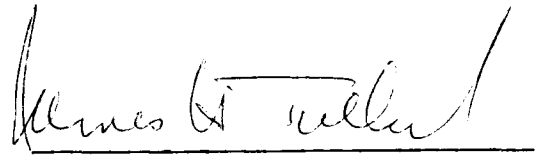
A. That petitioners, Thomas D. Kaufmann and Ruth L. Kaufmann, were domiciled in New York State during 1969, and since they maintained a permanent place of abode in New York State for thirty days

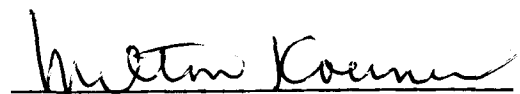
during said year they were subject to New York State personal income tax as resident individuals on all their income including income earned outside the State during the year in question in accordance with the meaning and intent of section 605(a)(1) of the Tax Law and 20 NYCRR 102.2.

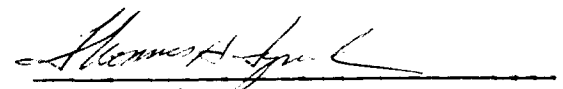
B. That the petition of Thomas D. Kaufmann and Ruth L. Kaufmann is denied, and the Notice of Deficiency issued March 26, 1973, is sustained.

DATED: Albany, New York
March 29, 1976

STATE TAX COMMISSION


President


Commissioner


Commissioner