

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

SOLOMON ZINN and ELIZABETH ZINN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (x) 22 of the :
Tax Law for the Year (xxxxxx) 1972. :

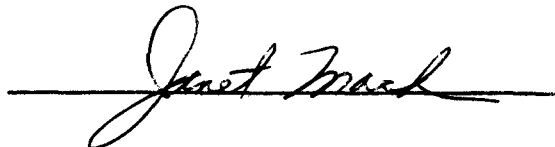
State of New York
County of Albany

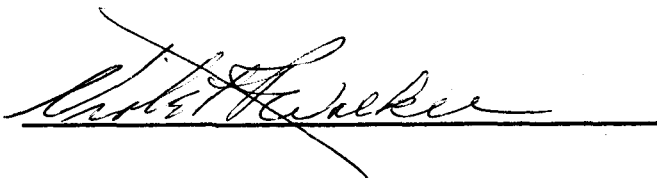
Violet Walker, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 14th day of June, 1977, she served the within
Notice of Decision by (certified) mail upon Solomon Zinn and
Elizabeth Zinn
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. & Mrs. Solomon Zinn
20400 West Country Club Drive
North Miami Beach, Florida 33160
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 Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative
of the) 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 June, 1977.





STATE OF NEW YORK
STATE TAX COMMISSION

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AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
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Taxes under Article (x) 22 of the :
Tax Law for the Year (~~xxxxxx~~) 1972.:

State of New York
County of Albany

Violet Walker, 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 June, 1977, she served the within
Notice of Decision by (certified) mail upon Michael Dinkes, Esq.

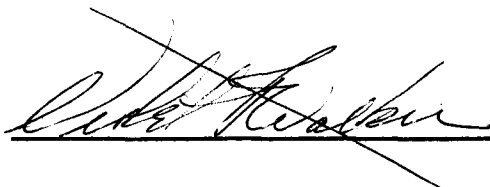
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Michael Dinkes, Esq.
Israeloff, Trattner & Co.
11 Sunrise Plaza
Valley Stream, NY 11581
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative
of the) 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 June, 1977.

Janet Mack





STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

June 14, 1977

TELEPHONE: (518) **457-1723**

Mr. & Mrs. Solomon Zinn
20400 West Country Club Drive
North Miami Beach, Florida 33160

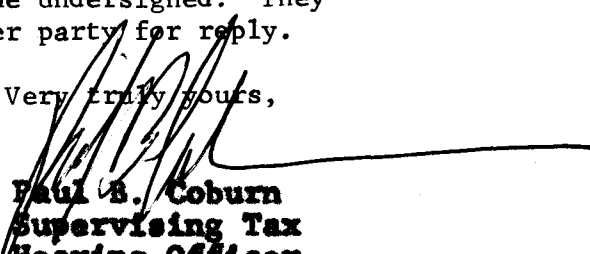
Dear Mr. & Mrs. Zinn:

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.

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,


Paul B. Coburn
Supervising Tax
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
SOLOMON ZINN and ELIZABETH ZINN	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Year	:	
1972.	:	

Petitioners, Solomon Zinn and Elizabeth Zinn, 20400 West Country Club Drive, North Miami Beach, Florida 33160, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1972. (File No. 15243).

A formal hearing was held before Michael Alexander, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on October 28, 1976 at 1:15 P.M. The petitioners appeared by Michael Dinkes. The Income Tax Bureau appeared by Peter Crotty, Esq. (Arnold Dorman, Esq., of counsel).

ISSUE

Whether the petitioners, Solomon Zinn and Elizabeth Zinn, were residents of New York State, within the meaning and intent of section 605 of the Tax Law, for the year 1972.

FINDINGS OF FACT

1. Petitioners, Solomon and Elizabeth Zinn, filed a New York State resident income tax return for the year 1972 listing their address as 20400 West Country Club Drive, North Miami

Beach, Florida 33160. They listed their total Federal income as \$104,740.00 and their total New York State income as \$17,845.00.

2. On March 29, 1976, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, Solomon and Elizabeth Zinn, imposing additional New York State personal income tax for the year 1972, upon the grounds that they were residents of New York State for that year. Accordingly, a Notice of Deficiency was issued on March 29, 1976 in the sum of \$60,784.75 plus interest of \$13,181.68, less an overpayment of \$1,273.79, for a total due of \$72,692.64.

3. Petitioners, Solomon and Elizabeth Zinn, lived at a residence they owned at 10 Bonnie Court, Merrick, New York, until February of 1966. At this time, the petitioners moved to Georgia to allow Solomon Zinn to run three corporations that he owned a share of. They were Georgia Industrial Laundry, Inc., Hygrade Manufacturing Corporation and Nassau Uniform and Textile Corporation. Said corporations were all located in Georgia.

4. The house at 10 Bonnie Court, Merrick, New York, was leased for 18 months after the petitioners left for Georgia. From the end of the lease and through the year 1972, the house was inhabited by petitioners' daughter without a lease.

5. Between 1966 and 1972, the petitioners leased or owned residences in Georgia or Florida for the entire period of those years.

6. Petitioner, Solomon Zinn, made periodic visits to New York State during the years 1966 through 1972, both on business and to visit relatives. Whenever petitioner, Solomon Zinn, made one of these visits, he would stay at the house at 10 Bonnie Court, Merrick, New York.

7. Petitioner, Solomon Zinn, filed a Declaration of Domicile in Dade County, Florida, on March 7, 1967.

8. Petitioner, Solomon Zinn, was issued a Florida Operator's License on December 18, 1969.

9. The petitioner, Solomon Zinn, voted on at least one occasion in the State of Georgia during the period through 1972.

10. The petitioners, Solomon and Elizabeth Zinn, filed New York State resident income tax returns in the years 1970 and 1971, listing their address as 10 Bonnie Court, Merrick, New York on both of these returns.

11. Petitioner, Solomon Zinn, spent more than 30 days in New York State during the year 1972.

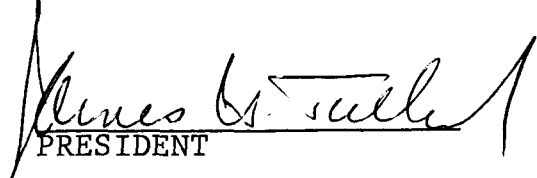
CONCLUSIONS OF LAW

A. That since petitioners, Solomon Zinn and Elizabeth Zinn were domiciliaries of New York State in 1972 and petitioner Solomon Zinn spent more than 30 days in New York State that year, petitioners, Solomon Zinn and Elizabeth Zinn were residents of New York State in 1972 within the meaning and intent of section 605(a)(1) of the Tax Law.

B. That the petition of Solomon Zinn and Elizabeth Zinn is denied and the Notice of Deficiency issued March 29, 1976, is sustained.

DATED: Albany, New York
June 14, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER