

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Gordon K. & Harriet C. Greenfield :
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income Tax :
under Article 22 of the Tax Law
for the Year 1963. :

AFFIDAVIT OF MAILING

State of New York
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of February, 1980, he served the within notice of Decision by certified mail upon Gordon K. & Harriet C. Greenfield, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Gordon K. & Harriet C. Greenfield
c/o J. H. Cohen & Company
Newark, NJ

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
13th day of February, 1980.

Joanne Knapp

[Signature]

STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

February 13, 1980

Gordon K. & Harriet C. Greenfield
c/o J. H. Cohen & Company
810 Broad St.
Newark, NJ

Dear Mr. & Mrs. Greenfield:

Please take notice of the Decision of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to:

NYS Dept. Taxation and Finance
Deputy Commissioner and Counsel
Albany, New York 12227
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
James D. Greenfield :
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income Tax :
under Article 22 of the Tax Law
for the Year 1963. :

AFFIDAVIT OF MAILING

State of New York
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of February, 1980, he served the within notice of Decision by certified mail upon James D. Greenfield, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

James D. Greenfield
c/o J. H. Cohen & Company
Newark, NJ

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
13th day of February, 1980.

Joanne Krapp



STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

February 13, 1980

James D. Greenfield
c/o J. H. Cohen & Company
810 Broad St.
Newark, NJ

Dear Mr. Greenfield:

Please take notice of the Decision of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to:

NYS Dept. Taxation and Finance
Deputy Commissioner and Counsel
Albany, New York 12227
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

Juliet Greenfield :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income Tax :
under Article 22 of the Tax Law
for the Year 1963. :

State of New York

County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of February, 1980, he served the within notice of Decision by certified mail upon Juliet Greenfield, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Juliet Greenfield
c/o J. H. Cohen & Company
Newark, NJ

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
13th day of February, 1980.

Joanne Knapp

J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

February 13, 1980

Juliet Greenfield
c/o J. H. Cohen & Company
810 Broad St.
Newark, NJ

Dear Ms. Greenfield:

Please take notice of the Decision of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to:

NYS Dept. Taxation and Finance
Deputy Commissioner and Counsel
Albany, New York 12227
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Hope Greenfield :
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income Tax :
under Article 22 of the Tax Law
for the Year 1963. :

AFFIDAVIT OF MAILING

State of New York
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of February, 1980, he served the within notice of Decision by certified mail upon Hope Greenfield, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Hope Greenfield
c/o J. H. Cohen & Company
Newark, NJ

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
13th day of February, 1980.

Joanne Knapp

J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

February 13, 1980

Hope Greenfield
c/o J. H. Cohen & Company
810 Broad St.
Newark, NJ

Dear Ms. Greenfield:

Please take notice of the Decision of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to:

NYS Dept. Taxation and Finance
Deputy Commissioner and Counsel
Albany, New York 12227
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

Faith Greenfield :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income Tax :
under Article 22 of the Tax Law
for the Year 1963. :

State of New York

County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of February, 1980, he served the within notice of Decision by certified mail upon Faith Greenfield, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

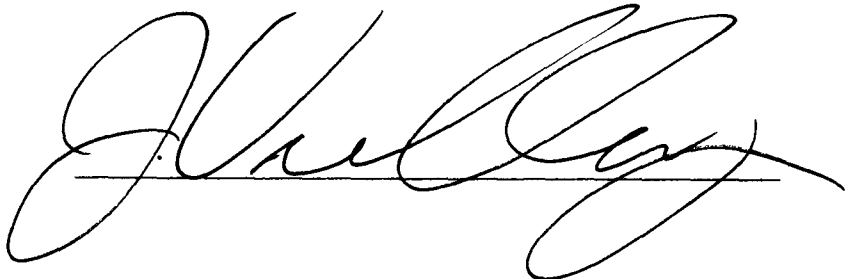
Faith Greenfield
c/o J. H. Cohen & Company
Newark, NJ

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
13th day of February, 1980.

Janne Knapp



STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

February 13, 1980

Faith Greenfield
c/o J. H. Cohen & Company
810 Broad St.
Newark, NJ

Dear Ms. Greenfield:

Please take notice of the Decision of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to:

NYS Dept. Taxation and Finance
Deputy Commissioner and Counsel
Albany, New York 12227
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Gordon K. Greenfield, Jr. :
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of :
Personal Income Tax :
under Article 22 of the Tax Law :
for the Year 1963. :

AFFIDAVIT OF MAILING

State of New York
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of February, 1980, he served the within notice of Decision by certified mail upon Gordon K. Greenfield, Jr., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

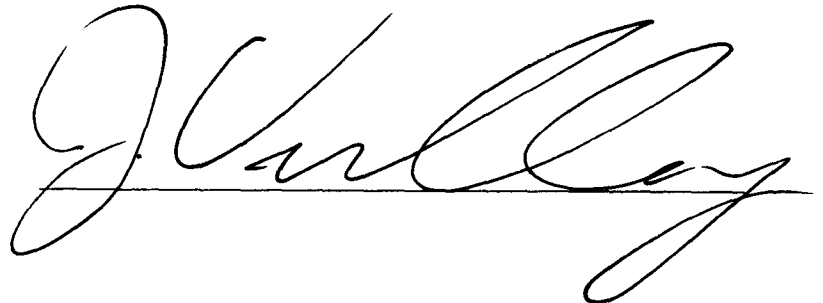
Gordon K. Greenfield, Jr.
c/o J. H. Cohen & Company
Newark, NJ

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
13th day of February, 1980.

Joanne Knapp



STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

February 13, 1980

Gordon K. Greenfield, Jr.
c/o J. H. Cohen & Company
810 Broad St.
Newark, NJ

Dear Mr. Greenfield:

Please take notice of the Decision of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to:

NYS Dept. Taxation and Finance
Deputy Commissioner and Counsel
Albany, New York 12227
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :
GORDON K. AND HARRIET C. GREENFIELD

for a Redetermination of a Deficiency or for :
Refund of Personal Income Tax under Article 22 :
of the Tax Law for the Year 1963 :

In the Matter of the Petition :

of :
JAMES D. GREENFIELD

for a Redetermination of a Deficiency or for :
Refund of Personal Income Tax under Article 22 :
of the Tax Law for the Year 1963 :

In the Matter of the Petition :

of :
JULIET GREENFIELD

for a Redetermination of a Deficiency or for :
Refund of Personal Income Tax under Article 22 :
of the Tax Law for the Year 1963 :

In the Matter of the Petition :

of :
HOPE GREENFIELD

for a Redetermination of a Deficiency or for :
Refund of Personal Income Tax under Article 22 :
of the Tax Law for the Year 1963 :

In the Matter of the Petition :

of :
FAITH GREENFIELD

for a Redetermination of a Deficiency or for :
Refund of Personal Income Tax under Article 22 :
of the Tax Law for the Year 1963 :

In the Matter of the Petition :

of :
GORDON K. GREENFIELD, JR.

for a Redetermination of a Deficiency or for :
Refund of Personal Income Tax under Article 22 :
of the Tax Law for the Year 1963 :

DECISION

Above named petitioners duly filed petitions for refund of personal income tax posed under Article 22 of the Tax Law for the year 1963 and the hearing having been held on November 26, 1968, at 2:00 P.M. at the offices of the State Tax Commission, 80 Centre Street, New York, NY, before Sol Sies, Esquire, Hearing Officer. Petitioners appeared by J. H. Cohen and Company by Miles J. Sachs, Esquire and Stuart A. Rosenblatt, Certified Public Accountant, of Counsel.

ISSUE

- I. Did petitioners change their domicile from New Jersey to New York during the taxable year 1963?
- II. Are petitioners liable for resident New York State taxes for all or only part of the year 1963?

FINDINGS OF FACT

1. Gordon K. Greenfield and Harriet C. Greenfield, his wife, and their children, James D. Greenfield, Juliet Greenfield, Hope Greenfield, Faith Greenfield, and Gordon K. Greenfield, Jr., hereinafter designated as taxpayers, filed resident personal income tax returns for the year 1963, dated April 14, 1964, prepared by their accountant, in which they stated that they were residents of New York State during the year 1963 from January 10, 1963, and said income tax returns together with payment of the taxes due thereunder were received at the Albany office of the State Tax Commission on May 4, 1964.
2. Five months later and on or about October 13, 1964, the taxpayers filed amended non-resident 1963 income tax returns, prepared by their accountant, in which they claimed that they were non-residents of the State of New York for the period from January 1, 1963, to September 15, 1963. Simultaneously, taxpayers also filed their amended resident 1963 income

tax returns, also prepared by their accountant, in which they stated they were residents of New York State from September 15, 1963, and asserted claims for refunds as follows:

Gordon K. Greenfield, and Harriet C. Greenfield	\$10,077.50
James D. Greenfield	1,088.00
Juliet Greenfield	1,261.00
Hope Greenfield	1,246.00
Faith Greenfield	1,239.00
Gordon K. Greenfield, Jr.	1,232.00

3. On September 22, 1965, the Income Tax Bureau of the State Tax Commission received at its Albany office a further amended 1963 New York State non-resident income tax return for taxpayers, Gordon K. Greenfield and Harriet C. Greenfield, also prepared by their accountant, together with their claim for a refund of \$12,314.50, instead of their prior claim for a refund of \$10,077.50, as hereinabove set forth.

4. On or about December 8, 1965, taxpayers' claims were disallowed in full and thereafter on or about December 9, 1965, taxpayers duly filed petition for redetermination of deficiency or for refund of their respective personal income taxes for the year 1963.

5. On November 14, 1966, taxpayers, Gordon K. Greenfield and his wife, Harriet C. Greenfield, notified the Income Tax Bureau of a determination by the United States Treasury Department increasing their 1963 taxable income, and thereafter on January 20, 1967, said taxpayers were notified by the State Income Tax Bureau that, by reason of said increase in their taxable income, there was a deficiency of \$628.79, due to the State of New York on their 1963 income tax.

6. On or about April 26, 1967, taxpayers Gordon K. Greenfield, and Harriet C. Greenfield, filed petitions for redetermination of the said deficiency of \$628.79 due to the State of New York on their 1963 income tax return. A hearing was held on said petitions on November 26, 1968.

7. That at all times up to June, 1963, taxpayer Gordon K. Greenfield, was employed by the American Corporation, now known as Pathe Industries, with offices located at 420 Lexington Avenue, New York, New York. That his wife, taxpayer Harriet C. Greenfield, was a housewife and their children, taxpayers James Greenfield, Juliet Greenfield, Hope Greenfield, Faith Greenfield and Gordon Greenfield, Jr., were students.

8. That up to June, 1963, and for many years prior thereto, taxpayers were domiciled in and resided at 330 Woodland Avenue, Westfield, New Jersey, in a 13-room, three-story house owned by the taxpayers, Gordon K. Greenfield and his wife, Harriet C. Greenfield.

9. That during 1963, taxpayers, Gordon K. Greenfield and his wife, Harriet C. Greenfield, also owned a seven-bedroom, one-family home in Chatham, Massachusetts, which they used as a summer home and for weekends and vacations.

10. That in 1961 or 1962, taxpayer, Gordon K. Greenfield, purchased Apartment 37, in Dakota Cooperative, an apartment house located at 1 West 72nd Street, New York, New York. That at the time said cooperative apartment was purchased, there was a tenant occupying said apartment under a lease expiring in the latter part of 1963. That said tenant vacated said apartment in November, 1962.

11. Taxpayer Gordon K. Greenfield then confronted with the expense of maintaining both a house residence at 330 Woodland Avenue, Westfield, New Jersey and a cooperative apartment at 1 West 72nd Street, New York, New York, decided to offer both properties for sale with the intention that whichever one was sold, the remaining property would become the family residence.

12. Thereafter, the residence at 330 Woodland Avenue, Westfield, New Jersey, was sold and possession of the said premises was given to the purchaser on or about June 1, 1963. That immediately prior thereto, petitioners moved a considerable part of their furniture from the Westfield house to the said cooperative apartment at 1 West 72nd Street, New York City.

13. That on or about June 1, 1963, taxpayer, Gordon K. Greenfield, contracted for certain repairs and alterations for said cooperative apartment at 1 West 72nd Street, New York, New York, at a cost of approximately \$25,000, in order to make said premises livable for his family.

14. On June 11, 1963, taxpayers moved temporarily to their summer home in Chatham, Massachusetts, but it is conceded that taxpayers never considered Massachusetts as their permanent home and that they had never paid any income taxes to the State of Massachusetts.

15. That after the repairs and alterations to the cooperative apartment were completed and on or about September 15, 1963, taxpayers moved from their summer home in Chatham, Massachusetts, to their said cooperative apartment at 1 West 72nd Street, New York, New York.

CONCLUSIONS OF LAW

A. That on or about June 1, 1963, petitioners abandoned their New Jersey domicile and moved a considerable part of their furniture to the cooperative apartment which they owned at 1 West 72nd Street, New York, New York with the bona fide intention of making their fixed and permanent home there.

B. That on June 1, 1963, petitioners established their domicile at 1 West 72nd Street, New York, New York.

C. That petitioners are subject to New York State personal income tax for the period from June 1, 1963 through December 31, 1963.

DATED: Albany, New York

FEB 13 1980

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER