

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :

of

Samuel & Sisel Klurman :

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 1971. :

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 23rd day of January, 1981, he served the within notice of Decision by certified mail upon Samuel & Sisel Klurman, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

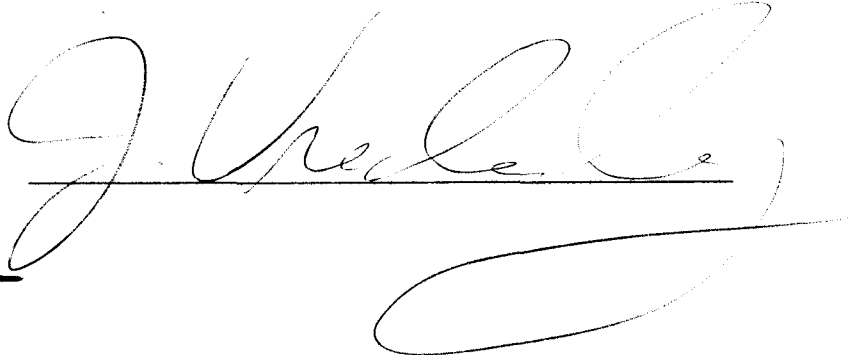
Samuel & Sisel Klurman  
15 Central Park W.  
New York, NY 10023

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 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  
23rd day of January, 1981.

Connie R. Hagelund



STATE OF NEW YORK  
STATE TAX COMMISSION

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of a Determination or a Refund of  
Personal Income Tax :  
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for the Year 1971. :

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 23rd day of January, 1981, he served the within notice of Decision by certified mail upon Samuel S. Perelson the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Samuel S. Perelson  
Perelson & Rehmet  
488 Madison Ave.  
New York, NY 10022

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  
23rd day of January, 1981.

*Connie G. Hagelund*

*[Signature]*

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

January 23, 1981

Samuel & Sisel Klurman  
15 Central Park W.  
New York, NY 10023

Dear Mr. & Mrs. Klurman:

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  
Samuel S. Perelson  
Perelson & Rehmet  
488 Madison Ave.  
New York, NY 10022  
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
	:	
of	:	
	:	
SAMUEL A. AND SISEL KLURMAN	:	DECISION
	:	
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Year	:	
1971.	:	

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Petitioners, Samuel A. and Sisel Klurman, 115 Central Park West, New York, New York 10023, 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 1971 (File No. 11531).

A formal hearing was held before David L. Evans, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on September 18, 1979 at 9:25 A.M. Petitioners appeared by Jaffe & Hochberg, Esqs. (Michael Jaffe, Esq., of counsel). The Audit Division appeared by Peter Crotty, Esq. (Frank Levitt, Esq., of counsel).

ISSUE

Whether petitioners were residents of New York State for personal income tax purposes for all of 1971.

FINDINGS OF FACT

1. Petitioners filed New York State non-resident tax returns for the year 1971 claiming a refund of \$1,093.68. The returns indicated that petitioners were residents of New York State from January 1, 1971 through May 1, 1971 and that they were non-residents for the balance of 1971.

2. On November 24, 1975 the Income Tax Bureau issued a Notice of Deficiency against petitioners Samuel A. Klurman and Sisel Klurman on the ground that they were residents of New York State for all of 1971. The deficiency asserted was for tax of \$14,095.56 and interest of \$2,814.56 less the refund of \$1,093.68 claimed on petitioners' returns for an amount due of \$15,816.63.

3. On February 17, 1976 petitioners filed a petition for redetermination of said deficiency alleging that for the year 1971 petitioners were not domiciled in New York State and therefore were not taxable as residents.

4. Petitioners had lived in Israel from 1949 to 1955. In 1955 they came to the United States and settled in Colorado, where they lived from 1953 to 1963 or 1964. They then moved to New York City where they lived in a leased apartment at 420 West End Avenue. In 1971 they were in possession of the said premises under a lease which expired on May 1, 1971.

5. While living in New York City in 1969, or early in 1970, petitioners had purchased a condominium apartment at 80 Krinitzi St., Ramat-Gan, Israel.

6. Petitioner Sisel Klurman moved back to Israel in June, 1970 with her children for the purpose of being near her two oldest daughters, who were married or about to be married to Israeli men. One daughter was married in 1970 and the other in 1971. Petitioners two youngest daughters were enrolled in the Israeli school at Ramat-Gan in 1970.

7. After petitioner Sisel Klurman moved to Israel, petitioner Samuel A. Klurman continued to reside in New York City traveling back and forth between Israel and New York some six times during the year 1971.

8. Petitioners had a family burial plot in Israel.

9. Petitioner Samuel A. Klurman attempted to establish a business in Israel but it was unsuccessful.

10. Petitioner Samuel A. Klurman was employed in New York City by Medic Home Enterprises (sic) as president. The business of the corporation was the building, developing and leasing of real estate primarily in the health care field. The corporation had properties in New York, Virginia, Colorado, Florida and North Carolina and had in excess of two thousand employees. As of May 1, 1971 he terminated his contract with the corporation although it had two more years to run, but he retained his stock interest. During the year 1971 he was in United States one hundred and thirty eight days and in New York about sixty days.

11. That petitioner Samuel A. Klurman maintained bank accounts in New York and continued his New York automobile operator's license.

12. That petitioner Samuel A. Klurman never gave up his U.S. citizenship and always traveled on a United States passport.

#### CONCLUSIONS OF LAW

A. That petitioners Samuel A. Klurman and Sisel Klurman were domiciliaries of New York State prior to May 1, 1971.

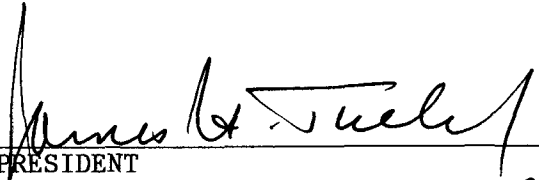
B. That a domicile once established continues until it is clearly shown that a new domicile has been established. Petitioners have failed to sustain the burden of proof required to show that they established a new domicile outside New York State within the meaning and intent of 20 NYCRR 102.2(d).

C. That since petitioners were domiciliaries of New York and spent more than thirty days in New York in 1971, they were resident individuals of New York for the entire year within the meaning and intent of section 605(a) of the Tax Law and 20 NYCRR 102.2(b).


D. That the petition of Samuel A. Klurman and Sisel Klurman is in all respects denied and the Notice of Deficiency issued on November 24, 1975 is sustained together with such lawful interest due thereon.

DATED: Albany, New York  
JAN 23 1981

STATE TAX COMMISSION

  
\_\_\_\_\_  
PRESIDENT

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

STATE OF NEW YORK  
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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 20th day of February, 1981, he served the within notice of Decision by certified mail upon Samuel & Sisel Klurman, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Samuel & Sisel Klurman  
20021 W. Oak Haven Circle  
N. Miami Beach, FL 33179

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  
20th day of February, 1981.

Annice P. Hagelund

J. Vredenburg

TA 26 (9-79)

STATE OF NEW YORK  
State Tax Commission  
TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N. Y. 12227

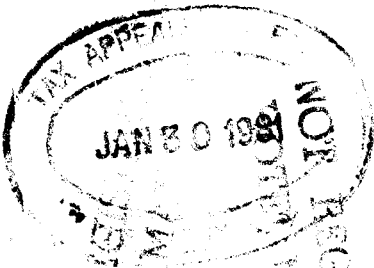


ATTEMPTED, NOT KNOWN

*B/A sent  
1-30-81*

Samuel & Sisel Klurman  
~~15 Central Park W.~~  
~~New York, NY 10023~~

*1/29/81*



NOT REGISTERED  
A)

REGISTERED  
AN

