

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MYRIAM TORRE

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

For a Redetermination of a Deficiency or
a Refund of Sales and Use
Taxes under Article(s) 28 and 29 of the
Tax Law ~~for the Year(s)~~ relating to a
Transaction occurring in October, 1972.

State of New York
County of Albany

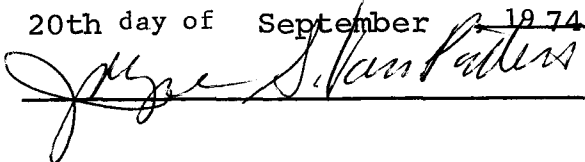
JANET MACK, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 20th day of September, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon MYRIAM TORRE
c/o CARLOS A. TORRE (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:
Mrs. Myriam Torre
c/o Carlos A. Torre
253 East 77th Street
New York, New York 10021

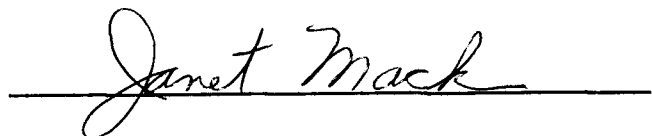
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

20th day of September, 1974







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214-A
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655
MR. LEISNER 457-2657
MR. COBURN 457-2896

DATED: Albany, New York
September 20, 1974

Mrs. Myriam Torre
c/o Carlos A. Torre
253 East 77th Street
New York, New York 10021

Dear Mrs. Torre:

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

Please take further notice that pursuant to
Section(s) **1139 and 1243** 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)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of :
MYRIAM TORRE : DETERMINATION
for Revision of a Determination or for :
Refund of Sales and Use Taxes under :
Articles 28 and 29 of the Tax Law relating :
to a Transaction occurring in October, 1972. :
:

Applicant, Myriam Torre, has filed an application for revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law relating to a transaction occurring in October, 1972. (File No. PR 228-13). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 2 World Trade Center, New York, New York, on May 15, 1974, at 9:15 A.M. Applicant appeared by her brother, Carlos A. Torre. The Sales Tax Bureau appeared by Saul Heckelman, Esq., (James A. Scott, Esq., of counsel).

ISSUE

Were the receipts from the purchase of an automobile by a nonresident, nondomiciliary individual who maintained a permanent place of abode in New York State subject to New York State sales tax?

FINDINGS OF FACT

1. On January 16, 1973, applicant, Myriam Torre, filed an application for credit or refund of New York State and local sales and use tax. In said application, she claimed a refund of \$634.50.

This represented the sales tax paid by her on an automobile purchased in October of 1972. Her application was denied by the Sales Tax Bureau on February 28, 1973.

2. Applicant, Myriam Torre, was a citizen and domiciliary of Uruguay. In 1970, she came to the United States on a G-4 visa as an international civil servant employed by the United Nations in New York City. She lived with her brother in an apartment in New York City. She intended to return to Uruguay in December of 1972.

3. On June 5, 1972, applicant, Myriam Torre, ordered a 1972 Mercedes Benz automobile from Mercedes-Benz Manhattan in New York City. She paid \$8,710.00 plus \$634.00 New York State and New York City sales taxes for the automobile. The automobile was delivered to the dealer in October, 1972 and held in storage until December, 1972, when it was prepared for shipment to Uruguay. The automobile was registered in her name in New York State by the dealer and transported from the place of storage to the docks. The taxpayer never drove the automobile until it was unloaded in Uruguay. As soon as she arrived in Uruguay, the license plates and registration certificates were mailed back to New York State.

CONCLUSIONS OF LAW

A. That on the date of purchase of the automobile, applicant, Myriam Torre, had a permanent place of abode in New York State and, therefore, the receipts from said purchase were subject to the New York State and New York City sales tax.


B. That the application of Myriam Torre filed January 16, 1973, for credit or refund of New York State and local sales and use taxes is denied.

DATED: Albany, New York
September 20, 1974

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER