

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ISSAM D. SOUSSOU, M.D.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Sales and Use :
Taxes under Article(s) 28 & 29 of the :
Tax Law for the ~~Year(s)~~ Period ~~(s)~~ :
September 24, 1974.

State of New York
County of Albany

Bruce Batchelor , 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 12th day of May , 1977, ~~she~~ served the within
Notice of Determination by ~~(certified)~~ mail upon Issam D. Soussou, M.D.

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Issam D. Soussou, M.D.
501 West 113th Street
New York, New York 10025

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)~~
~~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

12th day of May , 1977.

Bruce Batchelor

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

May 12, 1977

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

Issam D. Soussou, M.D.
501 West 113th Street
New York, New York 10025

Dear Dr. Soussou:

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.

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,

Frank J. Puccia
Supervisor of Small
Claims Hearings

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
ISSAM D. SOUSSOU, M.D.	:	DETERMINATION
for Revision of a Determination or	:	
for Refund of Sales and Use Taxes	:	
under Articles 28 and 29 of the Tax	:	
Law for the Period September 24, 1974.	:	

Applicant, Issam D. Soussou, M.D., residing at 501 West 113th Street, New York, New York 10025, 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 for the period September 24, 1974. A small claims hearing was held before Joseph Chyrywaty, Hearing Officer, at the offices of the State Tax Commission, One Marine Midland Plaza, Room 1300, Rochester, New York, on August 12, 1976, at 1:15 P.M. Applicant appeared pro se. The Sales Tax Bureau appeared by Peter Crotty, Esq., (Richard Kaufman, Esq. of counsel).

ISSUE

Whether receipts from the sale of an automobile to a non-resident alien individual, who maintained an apartment in New York State, were subject to sales tax.

FINDINGS OF FACT

1. On November 19, 1974, applicant, Issam D. Soussou, M.D., filed an application for credit or refund of New York State and local sales and use tax in the amount of \$380.53. This represented the sales tax paid by him on an automobile purchased on September 24, 1974. The application was denied in full by the Sales Tax Bureau on February 13, 1975.

2. Applicant, Issam D. Soussou, M.D., was a citizen of Lebanon. He came to the United States for the purpose of attending medical school and since July 4, 1973, has maintained an exchange visitor status for visa purposes. Under this visa, he may remain in the United States for four years. He plans to return to Lebanon upon completion of his medical training.

3. Applicant, Issam D. Soussou, M.D., resided at 174 Leicestershire Road, Rochester, New York, during the latter half of 1974. He maintained an apartment at that address from July, 1974, on a yearly lease basis.

4. On September 24, 1974, applicant, Issam D. Soussou, M.D., purchased a 1975 Oldsmobile Cutlass from Hastings Oldsmobile, Inc. in Rochester, New York, and paid New York State sales tax of \$380.53. He purchased the automobile for his sister who resides in Beirut, Lebanon.

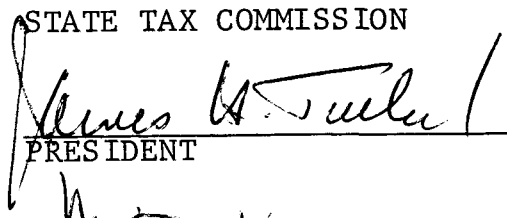
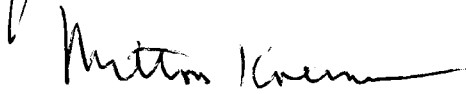

5. On September 30, 1974, applicant, Issam D. Soussou, M.D., drove the automobile from Rochester to a dock in Brooklyn, New York. He had obtained an in-transit vehicle permit from the Department of Motor Vehicles which was valid for a period of thirty days. The vehicle was then shipped to Beirut, Lebanon by Colonial Shipping Company, Inc. on October 3, 1974.

CONCLUSIONS OF LAW

A. That applicant, Issam D. Soussou, M.D., had a permanent place of abode in New York State at the time he took delivery of the motor vehicle. Therefore, the receipts from the sale of said vehicle to applicant were subject to tax within the meaning and intent of section 1105(a) of the Tax Law.

B. That the application of Issam D. Soussou, M.D., for credit or refund of State and local sales and use tax is denied.

DATED: Albany, New York
May 12, 1977

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER