

STATE OF NEW YORK
STATE TAX COMMISSION

Larsen
P.I - 1970

In the Matter of the Petition

of

Robert D. Larsen

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 16 of the
Tax Law for the (Year(s) 1960

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

State of New York
County of Albany

Claire A. Draves, 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 30th day of November, 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Caesar L. Pitassy

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Caesar L. Pitassy
100 Broadway
New York, New York

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

30th day of November, 1970.

Janet Wright

Claire A. Draves

STATE OF NEW YORK
STATE TAX COMMISSION

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Notice of Decision (or Determination) by (certified) mail upon Robert D.

Larsen (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Robert D. Larsen
3558 Albemarle Street N.W.
Washington D.C.

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Sworn to before me this

30th day of November, 1970

Frank Wright

Claire A. Draves

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
ROBERT D. LARSEN	:	DETERMINATION
for Revision or Refund of Personal	:	
Income Taxes under Article 16 of the	:	
Tax Law for the Year 1960	:	

Taxpayer has applied for a revision or refund of personal income taxes under the procedural provisions of Article 16 of the Tax Law for the year 1960. A formal hearing was held at the offices of the State Tax Commission in the City of New York on June 9, 1964. The applicant appeared in person and was represented by Royall, Koegel & Rogers, Esqs., (Robert E. Frisch, Esq. of counsel).

FINDINGS OF FACT

1. The applicant filed a New York Non-Resident tax return for the year 1960.
2. On October 20, 1961, the Department of Taxation and Finance issued additional assessment numbered B984866 for the year 1960 in the reduced amount of \$59.14. Taxpayer paid the assessment.

The assessment was based on a finding by the Income Tax Bureau that the applicant is a partner of a New York law firm and his distributive share of income from that firm is subject to New York State income taxes.
3. Robert D. Larsen's income for the year 1960 was received from the law firms of Royall, Koegel, Harris and Cashey; and Royall Koegel and Rogers, both of which are New York partnerships with offices in New York City. Both firms also maintained offices in Washington, D.C., in which office the taxpayer served these firms. Applicant is associated with the partnerships by an instrument designated as a partnership agreement under which applicant has no interest in the partnership assets. There is no provisions for

petitioner to participate in losses. The petitioner is entitled to a percentage of the partnership profits with a minimum remuneration of \$12,000.00. The agreement describes petitioner as a junior partner. The New York Partnership Income Tax Return lists taxpayer as a partner and does not make a deduction for his salary. Federal and State income taxes or Social Security payments were not deducted from petitioner's distributions, nor were United States W-2 forms filed for the taxpayer. Taxpayer reports his own Self-Employment Tax on his Federal tax returns.

4. Taxpayer has failed to plead or prove that any portion of the distributive share of partnership profits is derived from or connected with sources outside New York State. Therefore the entire distributive share is deemed to be derived from or connected with New York sources.

DETERMINATION

A. The petitioner was a junior partner in the law firms of Royall, Koegel and Rogers and Royall, Koegel, Harris and Cashey; and his income was distribution out of the firms' net income derived from or connected with New York sources.

B. The assessment should be sustained, and the petition is denied.

DATED: Albany, New York
November 27, 1970

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK
Department of Taxation and Finance
STATE CAMPUS
ALBANY, N. Y. 12226

833

- ☒ Moved, left no address
☐ No such number
☒ Moved, not forwardable
☒ Addressee unknown



Robert D. Larsen

3558 Albemarle Street, N.W.

Washington, D.C.

Lawrence Pearson



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS
ALBANY, N. Y. 12226

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York

November 30, 1970

Robert D. Larsen
3558 Albemarle Street N.W.
Washington, D.C.

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

Please take further notice that pursuant to Section # 375 of
the Tax Law any proceeding in court to review an adverse decision
must be commenced within 90 Days after
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 relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Lawrence A. Newman
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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of

ROBERT D. LARSEN

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STATE TAX COMMISSION

Norman L. Lerner
COMMISSIONER

Robert M. Lerner
COMMISSIONER

William K. Lerner
COMMISSIONER