

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

SHIRLEY D. BRINSFIELD

For a Redetermination of a deficiency  
or for Refund of Personal Income  
Taxes under Article 22 of the Tax Law  
for the Year 1963

DECISION

Shirley D. Brinsfield, Esq., has petitioned for a redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1963. A formal hearing was held before Lawrence A. Newman, Hearing Officer, in the offices of the State Tax Commission in the City of New York on November 24, 1969. The petitioner appeared through Howard Weitz, Esq., and the Income Tax Bureau was represented by Edward H. Best, Esq., (Alexander Weiss, Esq., of Counsel).

FINDINGS OF FACT:

1. The petitioner, Shirley D. Brinsfield, did not file a New York State Personal Income Tax return for the year 1963.

2. On July 11, 1966, a Notice of Deficiency was issued by the Income Tax Bureau under file numbered 49,999,301 for the year 1963. The notice contained a statement of tax deficiency in the amount of \$6,690.00, a penalty under Section 685(a) of the Tax Law of 25% or the amount of \$1,672.50, and statutory interest. The deficiency was based upon a finding of the Income Tax Bureau that income of \$75,000.00 from a joint-venture of practising law in New York State constituted New York Income to a non-resident.

3. The petitioner filed a petition for redetermination of the deficiency by mailing it in an envelope addressed to the State Tax Commission, Albany, New York.

The petition was received by the State Tax Commission on October 13, 1966. The envelope containing the petition was postmarked in Rutherford, New Jersey on October 10, 1966.

4. The petition was filed more than ninety days after the mailing of the notice of deficiency.

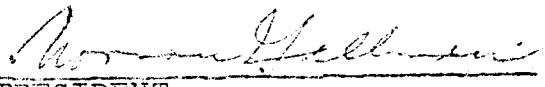
DECISION:

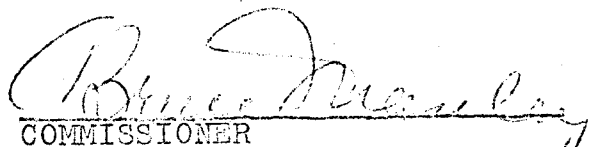
A. The petition of Shirley D. Brinsfield was not timely filed, and is denied.

B. The notice of deficiency for the year 1963 is sustained.

DATED: March 9, 1970 at Albany, New York

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER