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PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

STEPHEN V. ALLEN

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) 1959

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

State of New York
County of Albany

Martha Funaro , 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 27th day of March , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Stephen V. Allen

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Stephen V. Allen
c/o Klein and Ziegler, C.P.A.'s
22 East 40th Street
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

27th day of

March

1974

James L. Van Patten

Martha Funaro

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STATE TAX COMMISSION

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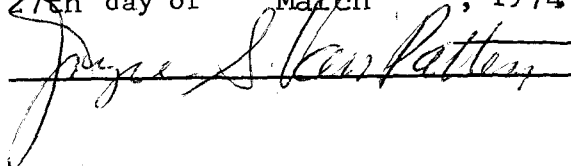
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MEMORANDUM

TO: Mr. Gabriel DiCerbo, Chief
Review Unit
Income Tax Bureau
Room 104, Building #8

DATE: 3/20/74

SOCIAL SECURITY NO.

FROM: Paul B. Coburn
Hearing Unit
Room 214A, Building #9

350-18-0537

RE: Stephen V. Allen

Originally, the decision was mailed in care of Mr. Allen's attorney, Albert Ziegler, 285 Madison Ave., N.Y., N.Y., but both Stephen V. Allen's copy and the attorney's copy has come back-addressee unknown.

Please advise as to the last known address for the above named taxpayer, and if possibly, you can find the attorney's last known address.


HEARING OFFICER

Taxpayer's last known address is:

No record of returns filed for T.P. for 1970 thru 1972

In the 1973-74 phone book there is an address

Klein and Ziegler, C.P.A.'s

22 E 40th St.

N.Y., N.Y.

Soellner

RECEIVED
FEDERAL BUREAU OF
INVESTIGATION
MAR 22 1974

REVIEW UNIT
ALBANY OFFICE

STATE OF NEW YORK
STATE TAX COMMISSION

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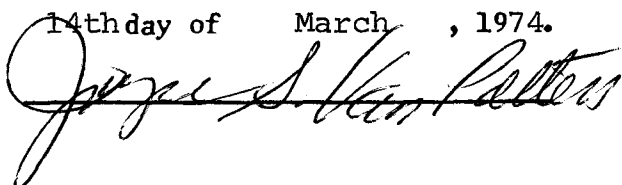
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New York, New York

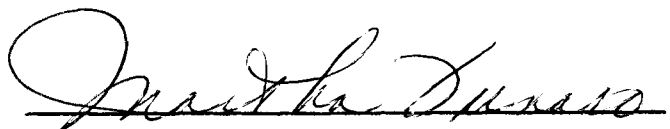
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STATE TAX COMMISSION

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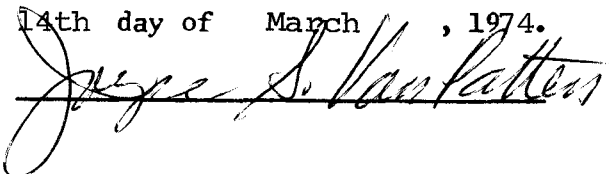
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STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
Mario A. Procaccino,
~~NORMAN F. S. KILIAN~~, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

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

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

March 14, 1974

Mr. Stephen V. Allen
c/o Klein and Ziegler
285 Madison Avenue
New York, New York

Dear Mr. Allen:

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,


Paul B. Coburn

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12227



Albert Ziegler, C.P.A.
Klein and Ziegler
285 Madison Avenue
New York, New York

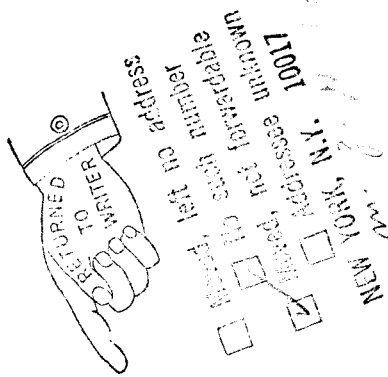
☐ Mover, left no address
☐ No such number
☒ Moved, not forwardable
☐ Addressee unknown

NEW YORK, N.Y. 10017

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

Mr. Stephen V. Allen
c/o Klein and Ziegler
285 Madison Avenue
New York, New York



STATE TAX COMMISSION

Applicant, Stephen V. Allen, has filed an application for revision or refund of personal income taxes under Article 16 of the Tax Law for the year 1959. (File No. 6169368.) A formal hearing was held before Vincent P. Molineaux, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on February 16, 1965, at 2:00 P.M. Applicant was represented by Albert Ziegler, C.P.A.

I. Did the joint venture between Hanover Records, Inc. and applicant, Stephen V. Allen, terminate at the end of June, 1959 or at the end of the year?

FINDINGS OF FACT

1. Applicant, Stephen V. Allen, filed a New York State resident income tax return for the year 1959 covering the period

from January 1, 1959 to June 30, 1959. He filed a New York State nonresident income tax return for the period July 1, 1959 to December 31, 1959.

2. As a result of a preliminary hearing held on August 31, 1962, applicant, Stephen V. Allen, was refunded \$151.15 based on adjustments to his 1959 New York State income tax return. Applicant agreed with most of the adjustments but disagreed with the disallowance of the loss of \$17,637.86 from his joint venture with Hanover Records, Inc.

3. Applicant, Stephen V. Allen, entered into a joint venture with Hanover Records, Inc. on August 1, 1958. The purpose of the joint venture was to produce and sell records.

4. The joint venture encountered difficulties and soon lost most of its working capital. At the end of May, 1959 the joint venture was dispossessed for failure to pay their rent. No records were produced after May, 1959. The employees were dismissed prior to June 1, 1959.

5. Applicant, Stephen V. Allen, purchased a home at 16185 Woodvale Road, Encino, California, on September 15, 1958. He moved there from his New York City apartment at the end of June, 1959. He claimed the entire loss of \$17,637.86 from the joint venture on his resident return for the year 1959. This loss had accrued prior to June 30, 1959.

6. The books and records of the joint venture and the balance sheet Schedule "L" of the Federal return for the "calendar

year 1959" showed assets and liabilities as of the end of the year December 31, 1959.

CONCLUSIONS OF LAW

A. That the joint venture of Hanover Records, Inc. - Stephen V. Allen terminated at the end of December, 1959.

B. That therefore applicant, Stephen V. Allen, is not allowed to claim his loss of \$17,637.86 as of May 30, 1959, since a taxpayer who changes his status from resident to non-resident must file a resident return for the period prior to such change and only include amounts accrued up to that time pursuant to section 367-a of the Tax Law.

C. That the application of Stephen V. Allen is denied.

DATED: Albany, New York
March 14, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER