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QUALITY
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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HADLEY S. & JOAN T. KING

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

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article ~~(8)~~ 22 of the
Tax Law for the ~~years~~ fiscal years ending
January 31, 1966 and January 31, 1967.

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 23rd day of December , 1974 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Hadley S. King and
Joan T. King ~~(representative of)~~ the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. & Mrs. Hadley S. King
74 Buena Vista Avenue
Fair Haven, New Jersey

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)~~
~~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
23rd day of December , 1974

Martha Suraw

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

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

AREA CODE 518

ADDRESS YOUR REPLY TO

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

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

DATED: Albany, New York
December 23, 1974

Mr. & Mrs. Hadley S. King
74 Buena Vista Avenue
Fair Haven, New Jersey

Dear Mr. & Mrs. King:

Please take notice of the **DECISION ON DEFAULT** of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section ~~(9)~~ **690** of the Tax Law, any proceeding in court to review an adverse decision 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,


Nigel G. Wright
HEARING OFFICER

Enc.

cc: ~~Petitioner's Representatives~~
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
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HADLEY S. & JOAN T. KING	:	DECISION
	:	ON
for a Redetermination of a Deficiency	:	DEFAULT
or for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the fiscal years ending January 31,	:	
1966 and January 31, 1967.	:	
	:	
	:	

Hadley S. and Joan T. King, filed a petition under section 689 of the Tax Law for the redetermination of a deficiency issued under date of March 30, 1970, in personal income tax under Article 22 of the Tax Law for the fiscal years ending January 31, 1966, and January 31, 1967.

A hearing was duly scheduled at the offices of the State Tax Commission, 80 Centre Street, New York City for 3:00 P.M., July 26, 1971 and for 9:15 A.M., February 8, 1972, before Nigel G. Wright, Hearing Officer. The petitioner did not appear. The Income Tax Bureau appeared by Edward H. Best, Esq., (Francis X. Boylan, Esq., of Counsel).

ISSUE

The issue in this case relates to the allocation of income between New York and New Jersey by an attorney.

FINDINGS OF FACT

1. Petitioners, Mr. and Mrs. King, reside at 74 Buena Vista Avenue, Fair Haven, New Jersey.

2. Mr. King is a partner in the New York law firm of Gifford, Woody, Carter and Hayes having offices at One Wall Street, New York, New York and is entitled to a percentage of the profits as stated in the partnership agreement. Mr. King, as well as two other partners, is admitted to practice law in both New York and New Jersey. The firm has partners who are not admitted in New Jersey.

3. Mr. King alleges that he has an office at 813 River Road, Fair Haven, New Jersey and that 60% of his time is spent at that office or working from that office. No time records have been furnished the department. Mr. King is reimbursed by the New York firm for this office. Mr. King collected his own fees for New Jersey work, but turned such fees over to the partnership. The amount of such fees has not been shown to have any relationship with the amount of profits Mr. King received from the New York partnership.

4. Petitioners, on their return allocated to New Jersey 60% of Mr. King's share of profits from the New York partnership. The partnership does not maintain an office outside the State.

5. The deficiency with respect to the fiscal year ending January 31, 1966, was not timely and has been cancelled. The deficiency with respect to the fiscal year ending January 31, 1967, amounts to \$787.48 with interest.

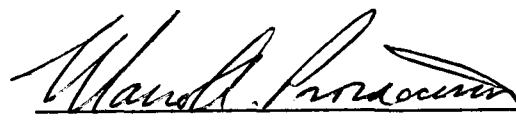
6. Mr. King by telephone voluntarily defaulted in appearance at the hearing.

CONCLUSIONS OF LAW

The petition is denied (the fiscal year ending January 31, 1966 not being in issue) and the deficiency of \$787.48 with interest is affirmed together with such further interest as may be due under section 684 of the Tax Law.

DATED: Albany, New York
December 23, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
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HEARING OFFICER

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Law Bureau

AD 32 (6-73) 250M

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227



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Mr. & Mrs. Hadley S. King

74 Buena Vista Avenue

Fair Haven, New Jersey

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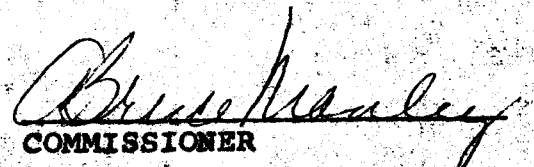
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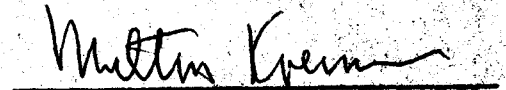
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STATE TAX COMMISSION

December 23, 1974


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