

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

MARVIN and A. JOYCE STEIN

For a Redetermination of a Deficiency or  
a Revision of a Determination or a Refund  
of Personal Income  
Taxes under Article (8) 22 of the  
Tax Law for the Year(s) ~~or Period(s)~~  
1969 and 1970.

AFFIDAVIT OF MAILING

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 27th day of April, 1977, she served the within  
Notice of Decision by (certified) mail upon Marvin & A. Joyce Stein

~~(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. Marvin Stein  
458 Evergreen Place  
Paramus, New Jersey 07652

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 the)~~  
~~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

27th day of April, 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

April 27, 1977

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

Mr. & Mrs. Marvin Stein  
458 Evergreen Place  
Paramus, New Jersey 07652

Dear Mr. & Mrs. Stein:

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

Please take further notice that pursuant to  
Section(1) **690** 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*

Frank J. Puccia  
Supervisor of Small  
Claims Hearings

Enc.

cc: ~~Enclosed for representation~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
MARVIN and A. JOYCE STEIN	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Years	:	
1969 and 1970.	:	

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Petitioners, Marvin and A. Joyce Stein, residing at 458 Evergreen Place, Paramus, New Jersey 07652, have filed a petition for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the years 1969 and 1970 (File No. 0-53246766).

A small claims hearing was held before Philip Mercurio, Small Claims Hearing Officer, on September 16, 1976 at 2:45 P.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner, Marvin Stein, appeared pro se and for his wife. The Income Tax Bureau appeared by Peter Crotty, Esq., (Frank Levitt, Esq. of counsel).

ISSUE

Whether the petitioner, Marvin Stein, a nonresident partner, may allocate his distributive share of income received from the partnership "Klein, Weiser, Kosstrin and Grossman."

FINDINGS OF FACT & CONCLUSIONS OF LAW

1. Petitioner, Marvin Stein, contended that an office located in his New Jersey home was a bona fide office of the partnership of which he was a member.

2. The partnership's returns and letterheads for the years 1969 and 1970 indicated a New York address only and the partnership did not allocate income as to within and without New York State.

3. That the office in New Jersey was not a bona fide office of the partnership.

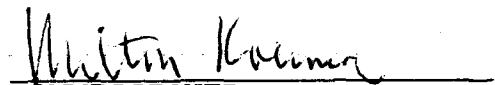
4. That all of petitioner, Marvin Stein's distributable share of income from the partnership was from New York sources and no part of said income is allocable as to within and without New York sources in accordance with the meaning and intent of section 637(a) of the Tax Law and 20 NYCRR 134.1.

5. That the petition of Marvin and A. Joyce Stein is denied and the Notice of Deficiency in the amount of \$168.94 issued on January 29, 1973 is sustained.

DATED: Albany, New York  
April 27, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER