

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Joseph & Agnes Niesielowski :  
for Redetermination of a Deficiency or a Revision :  
of a Determination or a Refund of Personal Income :  
Tax under Article 22 of the Tax Law for the Year :  
1970 & 1971. :

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AFFIDAVIT OF MAILING

State of New York  
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 9th day of October, 1981, he served the within notice of Decision by certified mail upon Joseph & Agnes Niesielowski, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

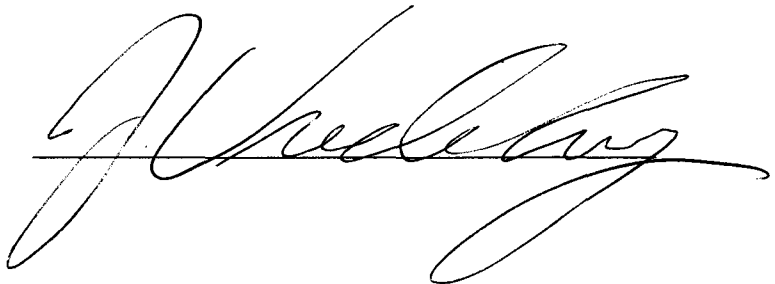
Joseph & Agnes Niesielowski  
Indian Trail Rd.  
Salisbury, MD 21801

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this  
9th day of October, 1981.





STATE OF NEW YORK  
STATE TAX COMMISSION

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of :  
Joseph & Agnes Niesielowski :  
AFFIDAVIT OF MAILING  
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State of New York  
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 9th day of October, 1981, he served the within notice of Decision by certified mail upon Irving L. Baumwald the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Irving L. Baumwald  
Elmer Fox, Westheimer & Co.  
500 Fifth Avenue  
New York, NY 10036

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 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  
9th day of October, 1981.

Cornie A. Hagelund

J. Vredenburg

STATE OF NEW YORK  
STATE TAX COMMISSION  
ALBANY, NEW YORK 12227

October 9, 1981

Joseph & Agnes Niesielowski  
Indian Trail Rd.  
Salisbury, MD 21801

Mr. Niesielowski:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to:

NYS Dept. Taxation and Finance  
Deputy Commissioner and Counsel  
Albany, New York 12227  
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative  
Irving L. Baumwald  
Elmer Fox, Westheimer & Co.  
500 Fifth Avenue  
New York, NY 10036  
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
JOSEPH NIESIELOWSKI and AGNES NIESIELOWSKI : DECISION  
for Redetermination of a Deficiency or for :  
Refund of Personal Income Tax under Article 22 :  
of the Tax Law for the Years 1970 and 1971. :  

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Petitioners, Joseph Niesielowski and Agnes Niesielowski, Indian Trail Road, Salisbury, Maryland 21801, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1970 and 1971 (File No. 01276).

A formal hearing was held before Edward L. Johnson, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on November 16, 1976 at 10:45 A.M. and continued to conclusion on May 19, 1977 at 9:50 A.M. Petitioners appeared by Irving L. Baumwald, CPA. The Audit Division appeared by Peter Crotty, Esq. (Alexander Weiss, Esq., of counsel).

ISSUE

Whether petitioner Joseph Niesielowski properly allocated his distributive share of partnership income from New York sources.

FINDINGS OF FACT

1. Petitioners, Joseph Niesielowski and Agnes Niesielowski, timely filed New York State income tax nonresident returns for 1970 and 1971 in which they reported petitioner Joseph Niesielowski's share of partnership income from Hunter Walton & Co.

2. On January 29, 1973, the Audit Division issued a Notice of Deficiency against petitioners asserting personal income tax of \$2,685.00 and interest of

\$213.88, for a total sum of \$2,898.88. Said Notice was based on an audit of the partnership Hunter Walton & Co. which resulted in additional income to petitioner Joseph Niesielowski.

CONCLUSIONS OF LAW

A. That petitioner Joseph Niesielowski's proportionate share of partnership income for 1970 and 1971, from the partnership Hunter Walton & Co., (as determined in the State Tax Commission decision in the Matter of the Petition of Hunter Walton & Co., signed this date) was incorrectly recomputed by the Audit Division.

B. That the petition of Joseph Niesielowski and Agnes Niesielowski for 1971 is granted and the Notice of Deficiency issued on January 29, 1973 is cancelled.

DATED: Albany, New York

OCT 09 1981

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

STATE OF NEW YORK  
STATE TAX COMMISSION  
ALBANY, NEW YORK 12227

October 9, 1981

Joseph & Agnes Niesielowski  
Indian Trail Rd.  
Salisbury, MD 21801

Mr. Niesielowski:

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NYS Dept. Taxation and Finance  
Deputy Commissioner and Counsel  
Albany, New York 12227  
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative  
Irving L. Baumwald  
Elmer Fox, Westheimer & Co.  
500 Fifth Avenue  
New York, NY 10036  
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
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JOSEPH NIESIELOWSKI and AGNES NIESIELOWSKI : DECISION  
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CONCLUSIONS OF LAW

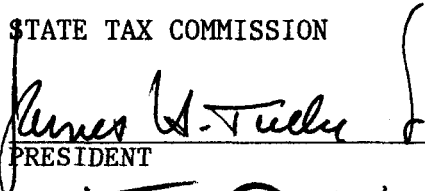
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B. That the petition of Joseph Niesielowski and Agnes Niesielowski for 1971 is granted and the Notice of Deficiency issued on January 29, 1973 is cancelled.

DATED: Albany, New York

OCT 09 1981

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



TA 26 (9-79)

STATE OF NEW YORK  
State Tax Commission  
TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N. Y. 12227

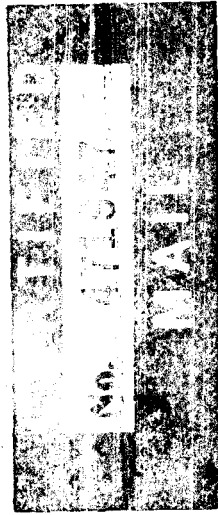
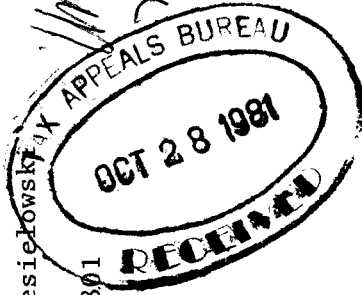
BA  
11/19/81

7-19

Joseph & Agnes Niesielowski  
Indian Trail Rd.  
Salisbury, MD 21801

Widener Rd at 21801  
no such

B/A  
Sent



REQUEST FOR BETTER ADDRESS

Requested by <i>Dec</i> <i>Jan Schutt</i>	Unit <i>Caterer</i>	Date of Request <i>11/19/87</i>
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Please find most recent address of taxpayer described below; return to person named above.

Social Security Number <i>7.</i>	Date of Petition <i>74/3/04</i>
Name <i>Joseph &amp; Agnes Preselowski</i>	
Address <i>Indian Trail Rd Salisbury Md 21801</i>	

## Results of search by Files

<input type="checkbox"/> New address:	
<input type="checkbox"/> Same as above, no better address	
<input checked="" type="checkbox"/> Other:	<i>20 076# 09 075# 071# 077#</i>

Searched by <i>SL</i> <i>mk</i>	Section <i>11-20-81</i> <i>11-20-81</i>	Date of Search <i>mk</i> <i>SL</i>
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PERMANENT RECORDFOR INSERTION IN TAXPAYER'S FOLDER