

STATE OF NEW YORK
STATE TAX COMMISSION

TAX
ART. 16-A SECS. 386-2

KEY WORDS
allocation - zero factor

CROSS REFS.

CASE LAW CITATIONS

DETERMINATION

REMARKS

IN THE MATTER OF THE APPLICATION
OF

JAY JULIEN, WALLACE CRAYDON GARLAND
PRODUCTION, JOHN SCHUBERT, LOUIS BRANDT,
RALPH HART et al, individually and as
co-partners d/b/u the firm name and
style of: HATFUL OF RAIN COMPANY

For Revision or Refund of Unincorporated
Business Tax under Article 16-A of the
Tax Law for the year 1956.

The taxpayers having filed an application pursuant to Tax Law Sections 386-j and 374 for revision or refund of unincorporated business tax imposed by Article 16-A of the Tax Law for the year 1956 under an assessment dated September 10, 1959, and such application having been denied, and a hearing thereon having been demanded, and duly scheduled, with notice of formal hearing given to the taxpayer and his representative, for 1:30 P.M. on September 22, 1964 before Lawrence S. Gifford, Hearing Officer, but with no appearance having been made by the taxpayer or anyone on his behalf, and all papers in the possession of the Department of Taxation and Finance pertaining to said assessment having been duly examined and considered

The State Tax Commission hereby

DETERMINES:

(A) The taxpayer voluntarily and without explanation defaulted at the hearing.

(B) The assessment herein at issue and dated September 10, 1959 is based upon an adjustment of the allocation of income to New York State by the exclusion of the property factor from the three factor allocation provided in Tax Law Section 386-g because of the fact that taxpayer had no tangible property either inside or outside New York State; such adjustment and assessment

has a reasonable basis in fact and in law.

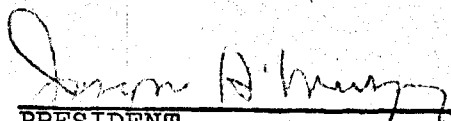
(C) The assessment does not include taxes or other charges which could not have been lawfully demanded and such assessment is hereby affirmed as of the date thereof.

(D) The demand for hearing is dismissed for failure of the applicant to appear, the application for revision or refund is denied and the assessment dated September 10, 1959 is affirmed.

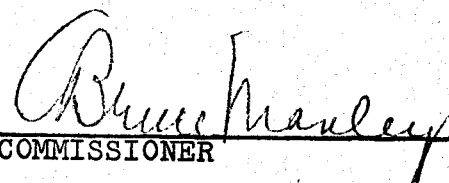
Dated: Albany, New York

June 24, 1969 .

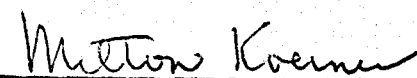
STATE TAX COMMISSION



PRESIDENT



COMMISSIONER



COMMISSIONER