UST Determinations
H-Z
Halful of Rain Company

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

JAY JULIEN, WALLACE CRAYDON GARLAND PROD. JOHN SCHUBERT, LOUIS BRANDT, RABPH HART et al, etc. HATFUL OF RAIN COMPANY For a Redetermination of a Deficiency or a Refund of Unincorporated Business: Taxes under Article(s) 16-A of the Tax: Law for the year(s)1956

Affidavit of Mailing of Notice of Decision, by Registered Mail

State of New York County of Albany

LYNN HORODOWICH , being duly sworn, deposes and says, that she is an employee of the Department of Taxation and Finance, and that on the 9th day of July , 1969, she served the within Notice of Decision (or of "Determination") by registered mail upon JAY JULIEN d/b/u HATFUL OF RAIN COMPANY the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Hatful of Rain Company, c/o Jay Julien, 331 Madison Avenue, NY NY and by delivering the same at Room 214a, Building 8, Campus, Albany, marked "REGISTERED MAIL" to a messenger of the Mail Room, Building 9, Campus, Albany, to be mailed by registered mail.

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

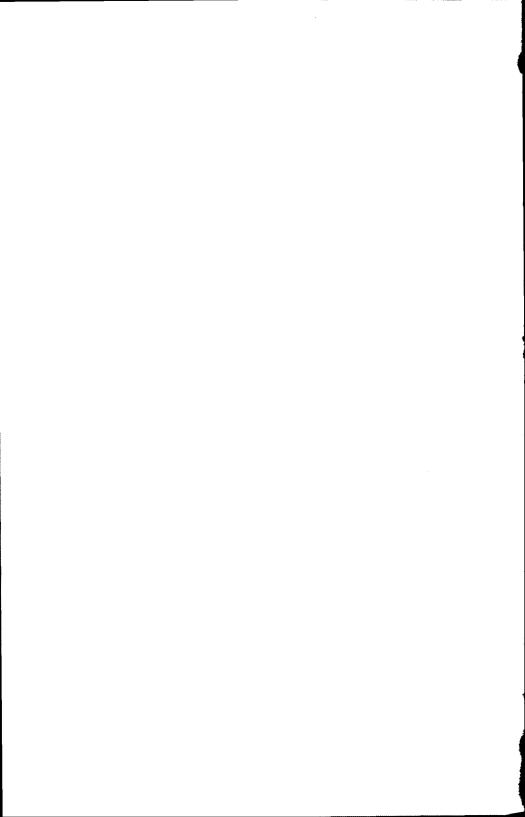
pm Harosource

Signature needed on two copies of determination by the Commission upon your approval.

June 10, 1969

NW:pw

From Nigel G. Wright



STATE OF NEW YORK
STATE TAX COMMISSION

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.

DETERMINATION

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

PRESTDENT

COMMISSIONER

COMMITGETONED