

STATE OF NEW YORK  
STATE TAX COMMISSION

UBT letter  
Rainin  
1970

*per letter*

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In the Matter of the Petition

of

HAROLD R. RAININ

For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business  
Taxes under Article(x) 23 of the  
Tax Law for the (Year(x) 1960

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

State of New York  
County of Albany

Margaret Wood, 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 26th day of May, 1970, she served the within  
Notice of Decision (~~and Determination~~) by (certified) mail upon Nathan  
Goldberg, CPA (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Nathan Goldberg, CPA  
375 Park Avenue  
New York, New York

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) 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

26th day of May, 1970.

*Marie Buckley*

*Margaret Wood*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

HAROLD R. RAININ

For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business:  
Taxes under Article(1) 23 of the  
Tax Law for the (Year(1) 1960

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

State of New York  
County of Albany

Margaret Wood, 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 26th day of May, 1970, she served the within  
Notice of Decision (~~for Redetermination~~) by (certified) mail upon Harold R.

Rainin (~~representative of~~) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Harold R. Rainin  
1600 Rockwin Road  
Rockville Centre, New York

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~~) 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

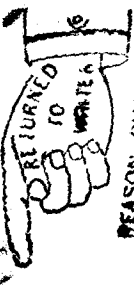
26th day of May, 1970

Marie Buckley

Margaret Wood

AD 32 (2-70) 50M

STATE OF NEW YORK  
Department of Taxation and Finance  
STATE CAMPUS  
ALBANY, N. Y. 12226



REASON CHECKED

Undelivered ☒ No add.  
Unknown ☒  
Insufficient address  
Moved, left no address  
No such box at post office  
Do not return to sender

Benjamin Berkowitz  
570 Seventh Avenue  
New York, New York

10018

*Handwritten signature*

*Handwritten signature*

**CERTIFIED**  
No 237655  
**MAIL**



STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
HAROLD R. RAININ	:	DECISION
For Redetermination of a Deficiency	:	
or for Refund of Unincorporated	:	
Business Taxes under Article 23 of	:	
the Tax Law for the Year 1961	:	

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The taxpayer having filed a petition pursuant to Sections 722 and 689 of the Tax Law for a redetermination of a deficiency dated March 15, 1965, of unincorporated business taxes, due under Article 23 of the Tax Law for the year 1961 and a hearing having been duly held before Vincent P. Molineaux, Hearing Officer, and the file of the Department pertaining to said deficiency having been duly examined and considered,

The State Tax Commission hereby

FINDS:

1. The sole issue in the case is the allocation of income to an alleged office of the taxpayer outside the State.
2. The taxpayer filed a New York State Unincorporated Business Tax return and allocated 23.64% of his income to an office allegedly maintained in Kearney, New Jersey.
3. The taxpayer together with his wife was engaged in the business of the rental of medical equipment under the name of Enurtone Co. during the four years, 1958 through 1961. The principal office of this business was located in Corona, Queens County, New York.
4. The taxpayer, as Enurtone Co., was a franchised dealer of Enurtone Co. of San Francisco for the area of New York, New

In the Matter of the Petition  
of  
NATHAN S. WILSON  
For Reconsideration of a Decision  
of the Board of Tax Assessors  
of the Town of Schoharie  
in the Matter of the Tax for the Year 1961

The taxpayer herein filed a petition pursuant to Section 711  
and 682 of the Tax Law for a reconsideration of a decision dated  
March 14, 1962, of the Board of Tax Assessors, the undersigned  
Article 22 of the Tax Law for the year 1961 and a hearing having  
been held before Vincent V. Hollister, Acting Director, and  
the file of the department containing said decision having  
been fully examined and considered,  
The State Tax Commission hereby

HELPS:

1. The sole issue in the case is the allocation of income to  
an alleged office of the taxpayer outside the State.
2. The taxpayer filed a New York State income tax return for the  
year 1961 and allocated 73.6% of his income to an office allegedly  
maintained in Albany, New Jersey.
3. The Board of Tax Assessors with the staff was engaged in the  
business of the control of medical equipment under the name of  
Brunson Co. during the four years, 1957 through 1961. The  
principal office of this business was located in Schoharie, Schoharie  
County, New York.
4. The taxpayer, as Brunson Co., was a franchised dealer  
of Brunson Co. of New York for the area of New York, New

Jersey and part of Connecticut.

5. Taxpayer employs, as a representative, a Mr. Harold Casell who resides in Kearney, New Jersey. Mr. Casell's duties include the servicing and maintenance of taxpayer's equipment located at homes of its New Jersey customers or at other locations in New Jersey.

6. Taxpayer leased 320 pieces of equipment from Enurtone of California, 80 of which were used with respect to its New Jersey business. Of these 80 pieces, 60 would generally be in the homes of customers, a few, less than 12, would be in New York for major repairs and the remainder would be "in transit" or at a location in New Jersey, usually the home of Mr. Casell, for minor repairs.

7. Taxpayer paid unemployment insurance taxes to New Jersey from 1958 through 1961, and disability benefits had been paid to Mr. Casell by New Jersey. Taxpayer does not withhold New York State or City income taxes on the corporations of Mr. Casell.

8. Taxpayer maintains two telephones in connection with its business in the State of New Jersey. One is an unlisted phone at the Kearney, New Jersey, residence of Mr. Casell and is used for communications between Mr. Casell and the principal office of the company in Corona, Queens, and for calls by Mr. Casell to customers. The other phone is known as a foreign exchange line, serviced by New Jersey Bell Telephone Co. and bears a listed New Jersey exchange number, although the only phone on this line is treated at Corona, Queens. This phone number is used by customers in calling the company. These callers are told that Mr. Casell will call them back, and the message is transmitted to Mr. Casell over the unlisted line of Mr. Casell.

Upon the foregoing findings and all the evidence in the case, the State Tax Commission hereby

DECIDES:

larger and part of connections.

5. Telephone number, as a representative, a Mr. Harold Casell

who resides in Jersey, New Jersey. Mr. Casell's duties include

the handling and maintenance of telephone equipment located at

homes of the New Jersey customers as well as other locations in New

Jersey.

6. A major leased 200 lines of equipment from the

of California, 80 of which were used with reference to the New Jersey

business. Of these 80 lines, 60 would generally be in the home

of customers, 20 would be in New York for major

service and the remainder would be "in transit" or at a location

in New Jersey, usually the home of Mr. Casell, for minor repairs.

7. Telephone paid maintenance insurance fees to New Jersey

from 1958 through 1961, and distributed benefits had been made to

Mr. Casell of New Jersey. However, does not withhold New York State

or other income taxes on the connections of Mr. Casell.

8. Telephone maintains two telephones in connection with its

business in the State of New Jersey. One is an unlisted phone at

the Newark, New Jersey, residence of Mr. Casell and is used for

communications between Mr. Casell and the principal office of the

company in New York, New York, and for calls to Mr. Casell to customers.

The other phone is found in a foreign exchange line, located at

New Jersey Bell Telephone Co. and serves a listed New Jersey exchange

number, although the only phone on this line is treated as a home,

Queens. This phone number is used by customers to call the

company. When calling, a toll-free Mr. Casell will call the

back, and the message is transmitted to Mr. Casell over the

unlisted line of Mr. Casell.

Upon the foregoing findings and all the evidence in the case.

The State Tax Commission hereby

finds:

A. The taxpayer holds itself out as having an office in New Jersey; and some of its goods are actually stored in New Jersey; and an employee is present in New Jersey to secure communications from customers.

B. The notice of deficiency for 1961 is erroneous and is canceled in full.

Dated: Albany, New York

STATE TAX COMMISSION

May 25, 1970

Upmanu Gallman  
PRESIDENT

Bruce Maulay  
COMMISSIONER

Milton Koerner  
COMMISSIONER

4. The taxpayer holds itself out as having an office in New Jersey; and some of its goods are actually stored in New Jersey; and an employee is present in New Jersey to receive communications from customers.

at the time of the investigation of the case of the  
... ..

2007 10 10 10:00

Figure 1 is a schematic representation of the experimental design. It shows a sequence of events: a subject is presented with a stimulus (a word or picture), then a response is recorded, and finally, the subject is presented with a feedback (a word or picture). The sequence is repeated for multiple trials.

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1. The first group of variables includes the following:

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