

STATE OF NEW YORK
STATE TAX COMMISSION

Romm-Long
u B r
1970

In the Matter of the Petition

of
ROMM-LONG FOOTWEAR SALES CO.

For a Redetermination of a Deficiency or
a Refund of unincorporated business ;
Taxes under Article(s) 23 of the
Tax Law for the Year(s) 1961 :

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

State of New York
County of Albany

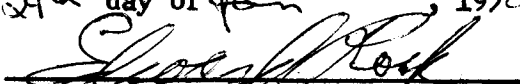
Patricia Conley, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 27th day of January, 1970, she served the within
Notice of Decision (~~or Determination~~) by (~~certified~~) mail upon

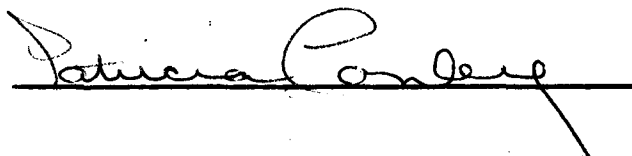
(~~representative of~~) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Romm-Long Footwear Sales Co.
c/o Joseph J. Romm, 205B 126 St., Belle Harbor, N.Y.

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

27th day of Jan, 1970.




STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROMM-LONG FOOTWEAR SALES CO.

For a Redetermination of a Deficiency or
a Refund of unincorporated business
Taxes under Article(s) 23 of the
Tax Law for the Year(s) 1961

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

State of New York
County of Albany

Patricia Conley, 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 January, 1970, she served the within
Notice of Decision (~~or Determination~~) by (~~certified~~) mail upon Irving Frankle, CPA

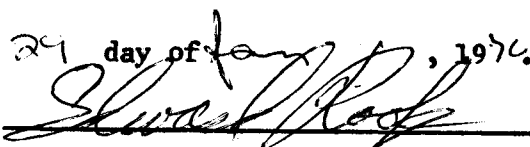
(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Irving Frankle, CPA, 1444 Broadway,
New York, NY 10018

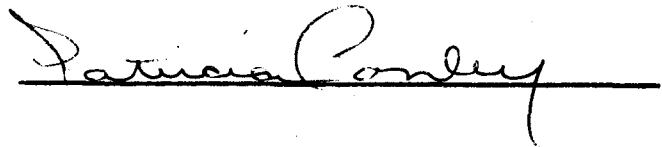
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(~~post office~~ or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

29 day of Jan, 1970.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
ROMM-LONG FOOTWEAR SALES CO.	:	DECISION
	:	
For a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law	:	
for the Year 1961	:	
	:	

Mr. Joseph J. Romm, a partner of Romm-Long Footwear Sales Co., has filed a petition for redetermination of a deficiency of Unincorporated Business Taxes for the Year 1961.

A formal hearing was held in the offices of the State Tax Commission in the City of New York on June 3, 1969 before Lawrence A. Newman, Hearing Officer. Irving Frankle, CPA appeared, representing the petitioner. The Income Tax Bureau was represented by Edward H. Best, Esq., (Solomon Sies, Esq., of Counsel).

FINDINGS OF FACTS:

1. The partnership known as Romm-Long Footwear Sales Co. has timely filed a New York State Income Tax partnership return for the year 1961. However, the partnership did not complete the Unincorporated Business Tax portion of the tax return and noted its contention on one of the schedules that the partnership was not subject to the tax.
2. On February 28, 1966 the Income Tax Bureau issued a notice of deficiency under file numbered 3817 for the year 1961 in the amount of \$1099.77 plus a penalty of \$274.94 pursuant to Section 685(A) of the Tax Law and statutory interest.
3. On March 23, 1966, a petition for redetermination of the deficiency was filed on behalf of the partnership.

4. Joseph J. Romm, Milton S. Long, and Harold Stern were co-partners, doing business under the firm name of Romm-Long Footwear Co., whose principal business activity was the sale of rubber goods and sneakers at wholesale as agents for others for which the partnership was paid a commission based upon sales.

DECISION

A. The partnership did not file an unincorporated business tax return for the year 1961.

B. The business activities of the partnership during 1961 constituted the carrying on of an unincorporated business, and the resulting net income is subject to the unincorporated business tax.

C. Pursuant to Section 685(A) of the Tax Law, a penalty equal to 25% of the tax deficiency has been correctly imposed for the non-filing of the tax return.


D. The deficiency issued against the partnership dated February 28, 1966 under file numbered 3817 for the year 1961 is correct and is sustained.

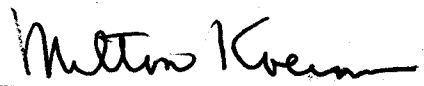
E. Pursuant to Section 684 of the Tax Law, interest shall be added to the total amount due until date of payment.

DATED: January 21, 1970

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER