

STATE OF NEW YORK
STATE TAX COMMISSION

Weprin, Jack R.
U. B. T.
Article 16-A
1971

In the Matter of the Petition

of
JACK R. WEPRIN

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

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) 1954, 1955, 1956,
1957, 1958, & 1959

State of New York
County of Albany

Martha Funaro , 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 8th day of June , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Murray Hendel

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Murray Hendel
401 Broadway
New York 13, 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

8th day of June , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

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Notice of Decision (or Determination) by (certified) mail upon Jack R. Weprin

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Jack R. Weprin
1070 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

8th day of June, 1971.

Linda Wilson

STATE TAX COMMISSION

In the Matter of the Application :
of :
JACK R. WEPRIN : DETERMINATION
for Revision or Refund of Unincorporated :
Business Taxes under Article 16-A of the :
Tax Law for the years 1954, 1955, 1956, :
1957, 1958 and 1959.

The applicant, Jack R. Weprin, filed an application for revision or refund of unincorporated business taxes under Article 16-A of the Tax Law, for the years 1954 to 1959 inclusive. A formal hearing was held before Alfred Rubenstein, Hearing Officer, at the offices of the State Tax Commission in the City of New York on February 16, 1957. The applicant, was represented by Murray Hendel, C.P.A.

Whether the real estate management activities of the applicant constituted the carrying on of an unincorporated business; and whether the expenses applicable thereto are intermingled and an inseparable part of the applicant's business expenses, which are attributable to all of the applicant's activities.

1. The applicant filed New York State income tax returns but did not file unincorporated business tax returns for the years 1954 through and including 1959.

2. On October 5, 1962, the Department of Taxation and Finance issued notices of additional assessments numbered AB 025268 to AB 025273 for the years 1954 through 1959 inclusive, totalling \$297.56 plus statutory interest.

3. The applicant is in the real estate business. He maintains an office in New York City, and retains in his employ a secretary and an assistant. He uses the office and personnel in connection with all of his business activities. The reported income includes management fees, distributive shares of partnership income, interest and oil leases. The partnership income results from real estate operations.

4. The applicant conceded that his personal income from the management of real estate is subject to the unincorporated business tax.

5. The applicant has failed to sustain his burden of proving that the prorating of the expenses between the categories of income was in error, or that any greater portion of his total expenses is deductible for unincorporated business tax purposes.

DETERMINATION

A. The total expenses were properly prorated in computing the net income of taxpayer's business.

B. The application is denied and the assessment is sustained.

DATED: Albany, New York

June 8, 1971.

STATE TAX COMMISSION

Norman Gallivan

COMMISSIONER

Bruce Manley

COMMISSIONER

Walter Koenig

COMMISSIONER