

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
JAMES J. QUINN

:
:
:
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) 23 of the
Tax Law for the (Year(s) 1964 & 1965 :

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 26th day of May , 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon James J. Quinn

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: James J. Quinn

34 Strathmore Road
Manhasset, Long Island, 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 , 1972.

Ral Zimmerman

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JAMES J. QUINN

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) 23 of the
Tax Law for the (Year(s) 1964 & 1965 :

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 26th day of May, 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon Gerald Cohen

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Gerald Cohen
350-5th Avenue
New York, New York 10017

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, 1972.

Karl J. [Signature]

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A

STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

May 26, 1972

James J. Quinn
34 Strathmore Road
Manhasset, Long Island, New York

Dear Sir:

Please take notice of the **DECISION ON DEFAULT** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to section(s)
722 of the Tax Law any proceeding
in court to review an adverse decision must be commenced
within **4 Months** after the date of this notice.

Any inquiries concerning the computation of tax due or
refund allowed in accordance with this decision or
concerning any other matter relating hereto may be
addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright
Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
JAMES J. QUINN	:	DECISION ON
	:	DEFAULT
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law	:	
for the Years 1964 and 1965.	:	

James J. Quinn filed a petition pursuant to sections 722 and 689 of the Tax Law for the redetermination of a deficiency dated February 24, 1969, in unincorporated business taxes under Article 23 of the Tax Law for the years 1964 and 1965. A hearing was duly scheduled for 1:15 P.M., August 12, 1971, at the offices of the State Tax Commission, Room 528, 80 Centre Street, New York City. Neither the petitioner nor his representative appeared at said hearing.

FINDINGS OF FACT

1. The deficiency is based upon adding to petitioner's unincorporated business income as a "real estate broker" as reported on his federal return certain sums received by petitioner as salary from Frank & Company Real Estate, Inc., in 1964. The petition contests this and further alleges that petitioner is entitled to allocate his business income to sources outside of the State. The penalty is based upon the failure to file a return for 1965. (A return was filed for 1964.)

2. No explanation has been given for petitioner's failure to appear.

3. The deficiency amounts to \$2,340.82 with \$528.28 penalty, and \$410.25 interest for a total of \$3,299.35.

4. No reasonable cause exists for failure to file the return.

DECISION

The petition is denied and the deficiency is affirmed together with such further interest, if any, as may be due under section 684 of the Tax Law.

DATED: Albany, New York

STATE TAX COMMISSION

May 26, 1972

COMMISSIONER

Bruce Newell

COMMISSIONER

Milton Kerner

COMMISSIONER