

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

AARON ELKIND

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Unincorporated Business :  
Taxes under Article (2) 23 of the :  
Tax Law for the Year(s) ~~1970 and 1971~~ :  
1970 and 1971.

State of New York  
County of Albany

Bruce Batchelor, being duly sworn, deposes and says that  
he is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 20th day of May, 1977, he served the within  
Notice of Decision by (certified) mail upon Aaron Elkind  
(~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:

Mr. Aaron Elkind  
2335 East 66th Street  
Brooklyn, New York 11234

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 Postal Service within the State of New York.

That deponent further says that the said addressee is the (~~representative~~  
~~of the~~) 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

20th day of May, 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

AARON ELKIND

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Unincorporated Business :  
Taxes under Article (X) 23 of the :  
Tax Law for the Year(s) ~~or Period(s)~~ :  
1970 and 1971.

State of New York  
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that  
he is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 20th day of May , 1977, he served the within  
Notice of Decision by (certified) mail upon Herbert Paley

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:

Herbert Paley, CPA  
Lane, Lipton, Rann & Paley  
Pennsylvania Building  
225 West 34th Street  
New York, New York 10001

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 Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative  
of the) 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

20th day of May , 1977.

Bruce Batchelor

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

May 20, 1977

TELEPHONE: (518) **457-1723**

Mr. Aaron Elkind  
2335 East 66th Street  
Brooklyn, New York 11234

Dear Mr. Elkind:

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

Please take further notice that pursuant to  
Section(§) **722** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **4 months**  
from the date of this notice.

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

Very truly yours,

*Frank J. Puccio*  
**Frank J. Puccio**  
**Supervisor of**  
**Small Claims Hearings**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
AARON ELKIND	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law	:	
for the Years 1970 and 1971.	:	

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Petitioner, Aaron Elkind, 2335 East 66th Street, Brooklyn, New York 11234, has filed a petition for redetermination of deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1970 and 1971. (File No. 13162). A small claims hearing was held before Joseph Chyrywaty, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on November 15, 1976, at 1:15 P.M. Petitioner appeared by Herbert Paley, CPA. The Income Tax Bureau appeared by Peter Crotty, Esq., (Abraham Schwartz, Esq., of counsel).

ISSUE

Whether the income of the petitioner, derived from the management of real property, is subject to the unincorporated business tax.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioner, Aaron Elkind, received compensation from nine partnerships and two corporations, for managing real property during the years 1970 and 1971. He was a partner in each of these nine partnerships and a shareholder in both corporations.

2. Petitioner contended that the income received by him for managing real property for the partnerships, in which he had a fractional interest, is exempt from the unincorporated business tax to the extent of his interest in those partnerships. He conceded that the management income received from the two corporations was subject to the unincorporated business tax.

3. That the petitioner managed the partnership's real property and therefore acted as an agent of the partnership rather than managing said real property for his own account.

4. That the income derived from the management of real property by the petitioner, Aaron Elkind, during the years 1970 and 1971 is subject to the unincorporated business tax within the meaning and intent of section 703 of the Tax Law.

5. That the petition of Aaron Elkind is denied and the Notice of Deficiency issued October 29, 1974 is sustained.

DATED: Albany, New York  
May 20, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER