

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petitions

of

RUTH E. CRANSTON, ET. AL.

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1960 thru 1962

*see J.B.T. Pappas Jaffray etc*

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

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 December , 1971, she served the within  
Notice of Decision (or Determination) by (certified) mail upon James F. Pitt

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: James F. Pitt  
Touche, Ross, Bailey & Smart  
780 Northstar Center  
Minneapolis, Minnesota 55402  
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 December , 1971.

*Linda Wilson*

*Martha Funaro*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the PetitionS

of

RUTH E. CRANSTON, ET. AL. :

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

For a Redetermination of a Deficiency or  
a Refund of Personal Income :  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1960 thru 1962

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 December , 1971, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Paul G. Zerby, Esq.

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Paul G. Zerby, Esq.  
Dorsey, Marquart, Windhorst, West & Halladay  
2400 First National Bank Building  
Minneapolis, Minnesota 55402  
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 December , 1971.

Paul Zimmerman

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RUTH E. CRANSTON

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1960, 1961 &  
1962

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

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 December , 19 71, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Ruth E. Cranston

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

wrapper addressed as follows: Ruth E. Cranston  
Route 5  
Stillwater, Minnesota

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 December , 1971

Linda Wilson

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LEONARD A. MURRAY

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1962

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

State of New York  
County of Albany

Rae Zimmerman , 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 12th day of January , 19 72, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Leonard A.  
Murray

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Leonard A. Murray  
1659 Bohland Avenue  
St. Paul, Minnesota 55116

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

12th day of January , 19 72

Linda Wilson

Rae Zimmerman

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LEONARD A. MURRAY

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1962

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

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 December , 1971 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Leonard A.

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

wrapper addressed as follows: Leonard A. Murray  
1164 Ashland Avenue  
St. Paul, Minnesota

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 December , 1971

Rae Zimmerman

Martha Funaro

*See attached  
affi -  
remailed  
11/2/72  
14*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

SUMNER E. WHITNEY

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1960, 1961 &  
1962

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

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 December, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Sumner E. Whitney (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Sumner E. Whitney  
13 Woodland Road  
Minneapolis, Minnesota

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 December, 1971.

Rae Zimmerman

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

GRANT A. FELDMAN

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1960, 1961  
and 1962

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

State of New York  
County of Albany

Rae Zimmerman , 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 December , 1971, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Grant A.  
Feldman

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

115 South Seventh Street  
Minneapolis, Minnesota

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 December , 1971

~~Rae Zimmerman~~  
H. L. Furano

Rae Zimmerman

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

EDWARD C. HOWARD

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1960, 1961 &  
1962

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

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 December , 1971 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Edward C.  
Howard (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Edward C. Howard  
Murray Hill  
Excelsior, Minnesota

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 December , 1971.

Rae Zimmerman

Martha Funaro



STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PALMER C. JAFFRAY

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1960, 1961 &  
1962

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

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 December, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Palmer C. Jaffray (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Palmer C. Jaffray  
115 South Seventh Street  
Minneapolis, Minnesota

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 December, 1971.

Rae Zimmerman

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
WILLIAM S. MACFADDEN

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

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1960, 1961  
and 1962.

State of New York  
County of Albany

Rae Zimmerman, 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 December, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon William S. MacFadden

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

wrapper addressed as follows: William S. MacFadden  
2007 West Franklin Avenue  
Minneapolis, Minnesota

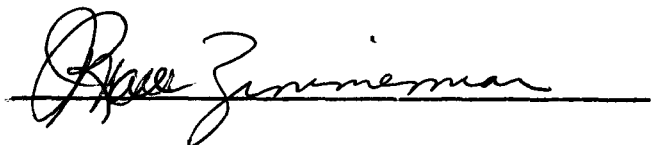
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

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 December, 1971.





STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

HARRY C. PIPER, SR.

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1960 & 1961 :

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

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 December , 1971, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Harry C. Piper, Sr.

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Harry C. Piper, Sr.  
115 South Seventh Street  
Minneapolis, Minnesota

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 December , 1971.

Rae Zimmerman

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

HARRY C. PIPER, JR.

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1960, 1961 &  
1962

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

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 December , 1971 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Harry C.

Piper, Jr. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Harry C. Piper, Jr.  
Route 2  
Wayzata, Minnesota

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 December , 1971.

Rae Zimmerman

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
CLINTON C. WHITE

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1960, 1961  
and 1962

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

State of New York  
County of Albany

Rae Zimmerman , 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 December , 1971 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Clinton C.  
White

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Clinton C. White  
14622 Karyl Drive  
Hopkins, Minnesota

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 December , 1971

Maitha Furano

Rae Zimmerman

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES L. GRANDIN, JR.

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1960, 1961 &  
1962

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

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 December , 19 71, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Charles L.  
Grandin, Jr. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Charles L. Grandin, Jr.  
426 South Ferndale Avenue  
Wayzata, Minnesota 55405

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 December , 19 71

Rae Zimmerman

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
RUTH E. CRANSTON :  
for a Redetermination of a :  
Deficiency or for Refund of :  
Personal Income Taxes under :  
Article 22 of the Tax Law :  
for the Years 1960, 1961 and :  
1962 :  
:

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In the Matter of the Petition :  
of :  
LEONARD A. MURRAY :  
for a Redetermination of a :  
Deficiency or for Refund of :  
Personal Income Taxes under :  
Article 22 of the Tax Law :  
for the Year 1962 :  
:

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DECISION

In the Matter of the Petition :  
of :  
SUMNER E. WHITNEY :  
for a Redetermination of a :  
Deficiency or for Refund of :  
Personal Income Taxes under :  
Article 22 of the Tax Law :  
for the Years 1960, 1961 and :  
1962 :  
:

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In the Matter of the Petition :  
of :  
GRANT A. FELDMAN :  
for a Redetermination of a :  
Deficiency or for Refund of :  
Personal Income Taxes under :  
Article 22 of the Tax Law :  
for the Years 1960, 1961 and :  
1962 :  
:

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In the Matter of the Petition :

of :

EDWARD C. HOWARD :

for a Redetermination of a :  
Deficiency or for Refund of :  
Personal Income Taxes under :  
Article 22 of the Tax Law :  
for the Years 1960, 1961 and :  
1962 :

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In the Matter of the Petition :

of :

PALMER C. JAFFRAY :

for a Redetermination of a :  
Deficiency or for Refund of :  
Personal Income Taxes under :  
Article 22 of the Tax Law :  
for the Years 1960, 1961 and :  
1962 :

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DECISION

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In the Matter of the Petition :

of :

WILLIAM S. MACFADDEN :

for a Redetermination of a :  
Deficiency or for Refund of :  
Personal Income Taxes under :  
Article 22 of the Tax Law :  
for the Years 1960, 1961 and :  
1962 :

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In the Matter of the Petition :

of :

HARRY C. PIPER, SR. :

for a Redetermination of a :  
Deficiency or for Refund of :  
Personal Income Taxes under :  
Article 22 of the Tax Law :  
for the Years 1960, 1961 :  
:

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In the Matter of the Petition :  
of :  
HARRY C PIPER, JR. :  
for a Redetermination of a :  
Deficiency or for Refund of :  
Personal Income Taxes under :  
Article 22 of the Tax Law :  
for the Years 1960, 1961 and :  
1962 :  
:

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DECISION

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In the Matter of the Petition :  
of :  
CLINTON C. WHITE :  
for a Redetermination of a :  
Deficiency or for Refund of :  
Personal Income Taxes under :  
Article 22 of the Tax Law :  
for the Years 1960, 1961 and :  
1962 :  
:

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In the Matter of the Petition :  
of :  
CHARLES L. GRANDIN, JR. :  
for a Redetermination of a :  
Deficiency or for Refund of :  
Personal Income Taxes under :  
Article 22 of the Tax Law :  
for the Years 1960, 1961 and :  
1962 :  
:

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The taxpayers having filed petitions for the redeterminations of deficiencies asserted on May 10, 1965 of Personal Income Taxes imposed by Article 22 of the Tax Law and a hearing having been duly held before Nigel G. Wright, Hearing Officer, on September 19, 1969 and the record having been duly examined and considered,

The State Tax Commission hereby

FINDS:

1. The deficiencies herein are asserted for personal income taxes on income derived as a distributive share of the income allocated

to New York of Piper, Jaffray and Hopwood, a partnership. The issues herein relate to the allocation of such income to New York and are substantially identical to those involved in the petition of Piper, Jaffray and Hopwood under the unincorporated business tax imposed by Article 23 of the Tax Law and heard at the same time and place and together with the petitions herein.

2. The petition of Piper, Jaffray, and Hopwood has been denied.

Upon the foregoing findings and all the facts in the case

The State Tax Commission hereby

DECIDES:

A. The petitions are denied and the deficiencies are affirmed together with such interest as may be due under the Tax Law.

DATED: Albany, New York

STATE TAX COMMISSION

*December 8, 1971*

*Norman Gallman*  
\_\_\_\_\_  
COMMISSIONER

*Bruce Manley*  
\_\_\_\_\_  
COMMISSIONER

*Milton Kuenn*  
\_\_\_\_\_  
COMMISSIONER

FROM  
DEPT. OF TAXATION AND FINANCE  
STATE CAMPUS  
ALBANY, N. Y. 12226  
RETURN POSTAGE GUARANTEED

Leonard A. Murray  
1164 Ashland Avenue  
St. Paul, Minnesota

☒ Moved, left no address

☐ No such number

☒ Moved, not in directory

☐ Addressed in error

4264

To Mrs. [unclear]

Date 1/11/71 Time 8:50

## WHILE YOU WERE OUT

Mr. Warden

of Lacome X

Phone \_\_\_\_\_

TELEPHONED	<input checked="" type="checkbox"/>	PLEASE CALL HIM	<input type="checkbox"/>
CALLED TO SEE YOU	<input type="checkbox"/>	WILL CALL AGAIN	<input type="checkbox"/>
WANTS TO SEE YOU	<input type="checkbox"/>	RUSH	<input type="checkbox"/>

Message Re Leonard Murray

better address we needed  
from 1969 return - 1659 Bohland Ave  
St. Paul, Minn.

AD 85

Operator