

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN C. & JANE CAMPBELL

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(~~x~~) 16 of the
Tax Law for the (Year(~~x~~) 1960

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

State of New York
County of Albany

Margaret Wood, 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 4th day of June, 1970, she served the within
Notice of ~~Decision~~ (or Determination) by (~~certified~~) mail upon Mr. & Mrs.

John C. Campbell (~~representative of~~) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. & Mrs. John C. Campbell
155 East 93 Street
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~~)
~~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

4th day of June, 1970

Janet Wright

Margaret Wood

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN C. & JANE CAMPBELL

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(x) 16 of the
Tax Law for the (Year(x) 1960

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (~~REGISTERED~~) MAIL

State of New York
County of Albany

Margaret Wood, 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 4th day of June, 1970, she served the within
Notice of ~~Redetermination~~ (or Determination) by (~~registered~~) mail upon Jesse R.

Bacharach (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Jesse R. Bacharach
660 Madison Avenue
New York, New York 10021

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

4th day of June, 1970

Janet Wright

Margaret Wood

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
DANIEL BERMAN, and INGRID BERMAN,	:	DECISION
his wife	:	
	:	
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated	:	
Business Taxes under Article 23 of the	:	
Tax Law for the Years 1961 and 1962	:	

Daniel Berman and Ingrid Berman, his wife, have petitioned for a redetermination of a deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1961 and 1962. A formal hearing was held before Lawrence A. Newman, Hearing Officer, in the offices of the State Tax Commission in the City of New York on October 30, 1969. The petitioners appeared through LeRoy A. Kramer CPA, and the Income Tax Bureau was represented by Edward H. Best Esq. (Albert J. Rossi Esq. of counsel).

FINDINGS OF FACT

1. On December 30, 1964, the petitioner filed claims for refund of unincorporated business taxes for the years 1961 and 1962.
2. The claims were disallowed by the Income Tax Bureau and a petition was timely filed.
3. The petitioner, Daniel Berman, is a sales representative for several firms in the automobile accessories field. The petitioner is paid commissions from each concern based upon the volume of sales. Mr. Berman is not an employee of any concern, nor do his principals have any control over his method of operation.

DECISION

The business activities of the petitioner, Daniel Berman, constitute the carrying on of an unincorporated business within the meaning and intent of Article 23 of the Tax Law, and the

resulting income is subject to the unincorporated business tax.

B. The claim for refund and the petition are denied.

DATED: Albany, New York
June 3, 1970

STATE TAX COMMISSION

Norman Gallman
COMMISSIONER

Bruce Kruley
COMMISSIONER

Milton Krumer
COMMISSIONER