

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MORTON & ELEANOR CRAFT

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 16-A, 22 of the
Tax Law for the (Year(s) 1959, 1960

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

State of New York
County of Albany

LYNN PUORTO, 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 March, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Morton and Eleanor Craft (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Morton and Eleanor Craft
c/o Klein & Co.
Allen
729 7th 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

26th day of March, 1970

Janet Wright

Lynn Puerto

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
MORTON CRAFT and ELEANOR CRAFT	:	DECISION
For a Redetermination of a Deficiency	:	ON
or for a Refund of Unincorporated	:	DEFAULT
Business Taxes under Articles 16-A	:	
and 23 of the Tax Law for the Years	:	
1959 and 1960.	:	

The petitioner having filed a petition for a redetermination of a deficiency or for a refund of unincorporated business taxes under Articles 16-A and 23 of the Tax Law for the years 1959 and 1960, and a hearing having been duly scheduled at the offices of the Department of Taxation and Finance at 80 Centre Street, New York, New York, on November 13, 1969, before Francis X. Boylan, Esq., Hearing Officer, and the petitioner having appeared by E. H. Best, Counsel (Alexander Weiss, Esq. of counsel) and there having been no appearance on behalf of the petitioner and the record having been duly examined and considered, the State Tax Commission finds that:

1. The failure of any appearance on behalf of the petitioner at the scheduled hearing constituted a default.
2. By a notice of additional assessment, dated October 14, 1964, the State Tax Commission notified the petitioner that there was a deficiency of unincorporated business taxes for the year 1959 in the amount of \$776.94 together with a penalty of \$38.85 and interest of \$202.00, to a total of \$1017.79 for the said year as of the date of the said notice.

By a notice of deficiency, dated October 5, 1964, and an attached statement of audit changes, the State Tax Commission notified petitioner that it determined that there was a deficiency of unincorporated business taxes for the year 1960 in the amount

of \$505.37 together with interest in the amount of none, to a total of \$505.37 for the said year as of the date of the said notice.

3. It is found on review that the said determination of a deficiency or deficiencies was not unlawful or incorrect.

Income received nominally as "salary" from United Telefilm Records, Inc., and Loew's, Inc., was for services of the kind that were rendered by the taxpayer in the unincorporated business he conducted, and this income was held to be part of the unincorporated business's income. This determination was lawful and correct, it is held.

Accordingly, the State Tax Commission hereby

DECIDES:

A. That the said deficiencies set forth in paragraph 2 above are assessments of taxes as of the date of the said notice thereof. The said assessments are subject to further interest as provided by Tax Law (§§376, 377, and 386j; §§684, 685, and 722).

DATED: Albany, New York

March 24, 1970.

STATE TAX COMMISSION

Norman Gellman
PRESIDENT

Bruce Manley
COMMISSIONER

Milton Kren
COMMISSIONER