



STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York
March 26, 1970

Hearing Officer

Morton and Eleanor Craft
c/o Allen Klein & Co.
729 7th Avenue
New York 19, New York

Re: Personal Income Tax
Years 1959 and 1960

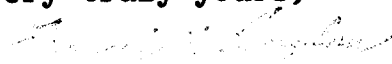
Dear Sir;

Please take notice of the decision of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section 690 of the Tax Law any proceeding in court to review an adverse decision must be commenced within four 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 thereto may be addressed to the undersigned. These will be referred to the proper party for reply.

Very truly yours,


FRANCIS X. BOYLAN
Hearing Officer

cc Law Bureau

AD-1.11 (2/70)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application
of
MORTON CRAFT and ELEANOR CRAFT
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.

DECISION
ON
DEFAULT

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 Marsley
COMMISSIONER

Milton Krenn
COMMISSIONER

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12226



NEW YORK, NEW YORK

Morton and Eleanor Craft
c/o Allen Klein & Co.
729 7th Avenue
New York, New York

- Moved, but no address
- No such number
- Moved, not for mail
- Address unknown

af

MAR 31 1968

DISCARD

CERTIFIED
No. 246903
MAIL