

STATE OF NEW YORK

STATE TAX COMMISSION

: IN THE MATTER OF THE APPLICATIONS :
: :
: OF :
: :
: DAVID DORFMAN :
: :
: FOR REVISION OR REFUND OF UNINCORPORATED :
: BUSINESS TAXES UNDER ARTICLE 16-A OF THE :
: TAX LAW FOR THE YEARS 1956, 1957, 1958 :
: AND 1959 :
: ----- 1

David Dorfman having filed applications for revision or refund of unincorporated business taxes assessed under Article 16-A of the Tax Law for the calendar years 1956, 1957, 1958 and 1959, and a hearing having been held in connection therewith at the office of the State Tax Commission, 80 Centre Street, New York, N.Y., on the 1st day of July 1961 at 2 o'clock, P.M. before Vincent Molineaux, Hearing Officer of the Department of Taxation and Finance, and the record having been duly examined and considered,

The State Tax Commission hereby finds:

(1) That the taxpayer filed New York State unincorporated business tax returns for the years 1956, 1957, 1958 and 1959 on which the tax shown to be due was paid.

(2) That on January 31, 1961 the State Tax Commission issued assessments for the years 1956 and 1957, on September 26, 1961 an assessment for the year 1958, and on May 18, 1961 an additional assessment for the year 1959, all of which assessments were based upon income received from Wafer Sales Corporation, reported as personal income, considered part of the business income and subject to unincorporated business tax under the provisions of Article 16-A of the Tax Law.

(3) That petitioner's unincorporated business income is from his business conducted at 19 Old Mamaroneck Road, White Plains, New York, as sales representative for Weston Biscuit Company of Passaic, New Jersey and Southern Biscuit Company of Richmond, Virginia.

(4) That in addition to his income as sales representative, he also receives income as an officer and employee of Wafer Sales Corporation whose office is located at 300 East 46th Street, New York, N.Y. for whom he does not act in a sales capacity and whose business is separate and apart from petitioner's business as a sales representative and that none of the products sold by Wafer Sales Corporation are sold to purchasers of the products sold through petitioner's business at White Plains, New York.

(5) That petitioner's income from Wafer Sales Corporation is not interrelated or connected with the income from petitioner's business as a sales representative.

Based upon the foregoing findings, the State Tax Commission hereby

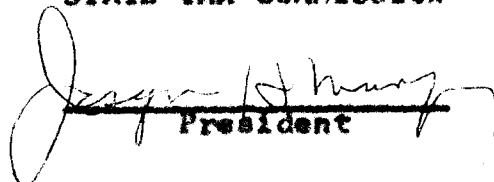
DETERMINES:

(A) That assessments TF-826232 for the year 1956, B-981930 for the year 1958 and B-968710 for the year 1959 are incorrect; that the unincorporated business tax assessments for the said years were improper and should be cancelled and are hereby cancelled in full.

(B) That assessment TF-826233 for the year 1957 is incorrect as to the unincorporated business tax assessed for that year and should be cancelled and is hereby cancelled as to such unincorporated business tax.

DATED: Albany, New York this 10th day of August, 1966.

STATE TAX COMMISSION


President

/s/

IRA J. PALESTIN
Commissioner

/s/

JAMES R. MACDUFF
Commissioner