

TAX U. B. T
 ART. _____ SECS. 386
 WORDS 386
 CROSS REFS. business engaged
 EMPLOYER employee or independent
 CONTRACTOR; general agent
 LAW CITATIONS from company and employee
 REMARKS if
 DETERMINATION A former long
same dated

STATE OF NEW YORK
 STATE TAX COMMISSION

In the Matter of the Applications :
 of :
 SIMON FELDMAN :
 For Revision or Refund of Unincorp- :
 orated Business Taxes under Article :
 16-A of the Tax Law for the Years :
 1947 and 1948 :

Simon Feldman, the taxpayer herein, having filed applications for revision or refund of unincorporated business income taxes assessed under Article 16-A of the Tax Law for the years 1947 and 1948, and a hearing having been held in connection therewith at the office of the State Tax Commission, 55 Broad Street, Rochester, New York on July 27, 1956 before Samuel Michelson, Senior Tax Administrative Supervisor, Income Tax Bureau, Department of Taxation and Finance, at which hearing the taxpayer appeared personally together with his representative, Mr. Bernard P. Birnbaum, and the facts and record having been duly examined and considered by the State Tax Commission, it is hereby

DETERMINED:

(A) That during the years 1947 and 1948 Simon Feldman the taxpayer herein, was an employee of the Security Mutual Life Insurance Co. and Simon Feldman Agency Inc. and was not an independent contractor engaged in an unincorporated business as it is found; his income from the Security Mutual Life Insurance Co. and Simon Feldman Agency Inc. therefore was not subject to unincorporated business taxes imposed by Article 16-A of the Tax Law.

(B) That accordingly the unincorporated business taxes assessed against the taxpayer under Article 16-A of the Tax Law for the year 1947 in the sum of \$450.66 by Assessment numbered AA-263740, and for the year 1948 in the sum of \$342.25 by Assessment numbered AA-263741, are hereby cancelled in full.

Dated: Albany, N.Y.,

October 23

, 1969.

STATE TAX COMMISSION

Norman Gellman

PRESIDENT

Abraham Manley

COMMISSIONER

Milton Koerner

COMMISSIONER