

STATE OF NEW YORK  
STATE TAX COMMISSION

11969 U.B.T. Determinations  
A-2  
Young, Betty S.  
Jack G.

In the Matter of the Petition :  
: of :  
Jack G. & Betty S. Young :  
: Affidavit of Mailing :  
: of Notice of Decision, :  
: by Registered Mail :  
: For a Redetermination of a Deficiency :  
: or a Refund of Unincorporated Business :  
: Taxes under Article(s) 23 of the Tax :  
: Law for the year(s) 1962&1963 :

State of New York  
County of Albany

Patricia Whitman , being duly sworn, deposes and  
says, that she is an employee of the Department of Taxation and  
Finance, and that on the 4th day of June , 1969, she served  
the within Notice of Decision (or of "Determination") by registered  
mail upon Jack G. & Betty S. Young  
the petitioner in the within proceeding, by enclosing a true copy  
thereof in a securely sealed postpaid wrapper addressed as follows:  
Mr. & Mrs. Jack G. Young, 925 Delaware Avenue, Buffalo, NY  
14209  
and by delivering the same at Room 214a, Building 8, Campus, Albany,  
marked "REGISTERED MAIL" to a messenger of the Mail Room, Building  
9, Campus, Albany, to be mailed by registered mail.

That deponent further says that the said addressee is the  
petitioner herein and that the address set forth on said wrapper  
is the last known address of the petitioner.

Sworn to before me this

4th day of June , 1969.

Grace E. Pritchard

Patricia Whitman

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
	:	
of	:	
	:	
JACK G. & BETTY S. YOUNG	:	Affidavit of Mailing
	:	of Notice of Decision,
	:	by Registered Mail
For a Redetermination of a Deficiency	:	
or a Refund of UNINCORPORATED BUSINESS	:	
Taxes under Article(s) 23 of the Tax	:	
Law for the year(s) 1962 & 1963	:	

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State of New York  
County of Albany

Patricia Whitman, being duly sworn, deposes and says, that she is an employee of the Department of Taxation and Finance, and that on the 27th day of May, 1969, she served the within Notice of Decision (or of "Determination") by registered mail upon Mr. John W. Sanborn, representative the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. John W. Sanborn, 632 Marine Trust Building, Buffalo, NY 14203 and by delivering the same at Room 214a, Building 8, Campus, Albany, marked "REGISTERED MAIL" to a messenger of the Mail Room, Building 9, Campus, Albany, to be mailed by registered mail.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this  
27th day of May, 1969.

*Grace E. Richards*

*Patricia Whitman*

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
	:	
of	:	
	:	Affidavit of Mailing
JACK G. & BETTY S. YOUNG	:	of Notice of Decision,
	:	by Registered Mail
	:	
For a Redetermination of a Deficiency	:	
or a Refund of UNINCORPORATED BUSINESS	:	
Taxes under Article(s) 23 of the Tax	:	
Law for the year(s) 1962 and 1963	:	

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State of New York  
County of Albany

Patricia Whitman, being duly sworn, deposes and says, that she is an employee of the Department of Taxation and Finance, and that on the 27th day of May, 1969, she served the within Notice of Decision (or of "Determination") by registered mail upon Jack G. & Betty S. Young the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Jack G. Young, 144 Chapin Parkway, Buffalo, NY 14209 and by delivering the same at Room 214a, Building 8, Campus, Albany, marked "REGISTERED MAIL" to a messenger of the Mail Room, Building 9, Campus, Albany, to be mailed by registered mail.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this  
27th day of May, 1969.

*Grace E. Pitchard*

*Patricia Whitman*

STATE OF NEW YORK  
STATE TAX COMMISSION

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IN THE MATTER OF THE CLAIM  
OF  
JACK G. & BETTY S. YOUNG  
FOR REFUND OF UNINCORPORATED BUSINESS  
TAX UNDER ARTICLE 23 OF THE TAX LAW  
FOR THE YEARS 1962 and 1963  
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Jack G. Young and Betty S. Young having filed a claim for refund of unincorporated business tax under Article 23 of the Tax Law for the years 1962 and 1963 which was denied by the State Tax Commission and a hearing having been held thereon at the office of the State Tax Commission in the State Office Building, **Niagara Square, Buffalo, New York on the first day of August, 1966** before Vincent P. 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 taxpayers filed New York State resident income tax and unincorporated business tax returns for the years 1962 and 1963 on which the amounts shown to be due were paid.

(2) That the taxpayers, on June 21, 1964, filed a claim for credit or refund of the unincorporated business tax for the years 1962 and 1963 in the respective amounts of \$605.40 and \$714.54 on the ground that the income was erroneously reported for unincorporated business tax as it was exempt from such tax pursuant to section 703(f) of the Tax Law.

(3) That all of the income is derived from insurance commissions earned by the taxpayer husband, who is and at all times under consideration, was associated with the insurance firm of Gurney, Becker and Bourne in Buffalo, New York; the firm provides him with private office space, a private telephone, a secretary and other

policy-writing, reviewing, filing and accounting services at no expense to himself.

(4) According to agreement all of taxpayer's business is placed with or offered to the firm and in practice 3% of the risks, consisting of business unacceptable to the firm, are placed elsewhere.

(5) The taxpayer does not maintain an office or employ any assistants or otherwise regularly carry on a business within the intent of section 307(f) of the Tax Law.

Based upon the foregoing findings and all of the evidence presented herein, the State Tax Commission hereby

DETERMINES:

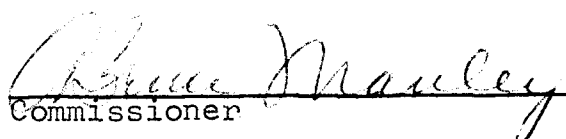
(A) That the income from insurance commissions reported for unincorporated business tax for the years 1962 and 1963 was incorrectly reported and was not subject to unincorporated business tax under Article 23 of the Tax Law.

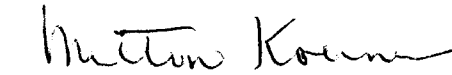
(B) That the refund claimed by the taxpayers for the years 1962 and 1963 is granted.

Dated: Albany, New York this 21st day of May, 1969.

STATE TAX COMMISSION

  
President

  
Commissioner

  
Commissioner