

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition

of

Gorson, Herman Agency and/or  
Court Agency

For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business:  
Taxes under Article(s) 16A of the  
Tax Law for the Year(s) 1959

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

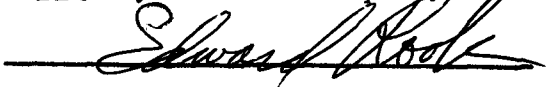
State of New York  
County of Albany

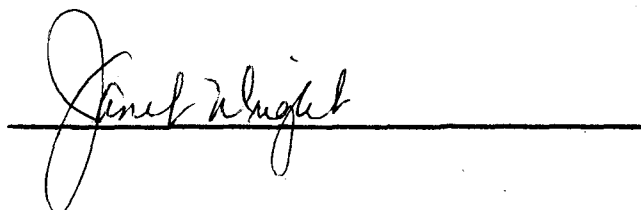
Janet Wright, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 11th day of February, 1970, she served the within  
Notice of ~~Decision~~ (or Determination) by ~~(SEEKED)~~ mail upon Gorson, Herman  
Agency and/or Court ~~(representative of)~~ the petitioner in the within  
Agency proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Gorson, Herman Agency and/or Court Agency  
26 Court Street  
Brooklyn, 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)~~  
of petitioner herein and that the address set forth on said wrapper is the last  
known address of the ~~(representative of)~~ petitioner.

Sworn to before me this

11th day of February, 1970





STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
Gorson, Herman Agency and/or  
Court Agency  
For a Redetermination of a Deficiency or  
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Taxes under Article(s) 16A of the  
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AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY ~~(CERTIFIED)~~ MAIL

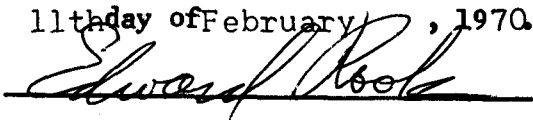
State of New York  
County of Albany

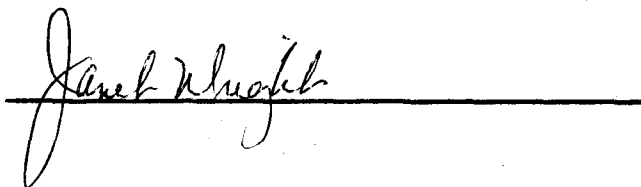
Janet Wright, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 11th day of February, 1970, she served the within Notice of ~~Decision~~ (or Determination) by ~~(CERTIFIED)~~ mail upon Herbert M. Haber (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Herbert M. Haber  
c/o Gilbert Paneth & Co.  
11 West 42nd Street  
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

11th day of February, 1970.





STATE OF NEW YORK  
STATE TAX COMMISSION

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IN THE MATTER OF THE APPLICATION :

OF :

GORSON-HERMAN AGENCY :  
and/or :  
COURT AGENCY :

DETERMINATION

FOR REVISION OR REFUND OF :  
UNINCORPORATED BUSINESS TAXES :  
UNDER ARTICLE 16-A OF THE TAX :  
LAW FOR THE YEAR 1959. :

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Bernard Gorson and Isidore Herman doing business as Gorson-Herman Agency and/or Court Agency at 26 Court Street, Brooklyn, New York, hereinafter designated as the taxpayers, having filed an application for revision or refund of personal income taxes or unincorporated business taxes for the year 1959, a hearing having been held in connection therewith at the office of the State Tax Commission at 80 Centre Street, New York, New York, on June 10, 1964, before Vincent P. Molineaux, Hearing Officer, at which hearing Isidore Herman was present, and the taxpayers were represented by Herbert M. Haber of Gilbert Paneth & Company, Certified Public Accountants of 135 East 42nd Street, New York, New York, and the issues having been duly examined and considered, it is hereby determined:

FINDINGS OF FACT

1. That in 1959 the taxpayers, Bernard Gorson and Isidore Herman, were engaged in business individually and as co-partners doing business under the firm name and style of Gorson-Herman Agency and/or Court Agency at 26 Court Street, Brooklyn, New York.

2. That on February 2, 1959, the taxpayers had entered into an agreement with the John Hancock Mutual Life Insurance Company pursuant to which

the John Hancock Mutual Life Insurance Company agreed to pay the taxpayers \$15,000 each per annum and also agreed to give the taxpayers a monthly allowance to be used solely and exclusively for the expenses of the Gorson-Herman Agency.

3. That the John Hancock Mutual Life Insurance Company executed the lease of the office of the taxpayers; that the taxpayers' employees were considered the employees of the John Hancock Mutual Life Insurance Company; that Federal withholding and Social Security taxes were deducted from the employees' earnings and were reported to the Federal government by the John Hancock Mutual Life Insurance Company; that State withholding taxes were also deducted from employees' earnings by the John Hancock Mutual Life Insurance Company and reported to the State government.

4. That the taxpayers were not permitted to sell life insurance for any other company than the John Hancock Mutual Life Insurance Company and said company was not obligated to pay future commission under the terms of their contract.

5. That the taxpayers were enrolled as employees of the John Hancock Mutual Life Insurance Company in their retirement pension plan.

CONCLUSION OF LAW

During the year 1959 the taxpayers were not independent contractors but were employees of the John Hancock Mutual Life Insurance Company and are not subject to the tax imposed under Article 16-A of the Tax Law.

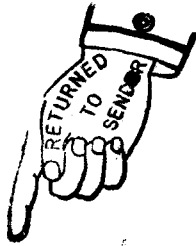
Norman Gellman  
COMMISSIONER

Bruce Mawley  
COMMISSIONER

Walter Hume  
COMMISSIONER

DATED: At Albany, New York  
this 11<sup>th</sup> day of February  
1970.

STATE OF NEW YORK  
Department of Taxation and Finance  
STATE CAMPUS  
ALBANY, N. Y. 12226



Herbert M. Haber  
c/o Gilbert Papeth & Co.  
11 west 42nd Street  
New York, New York

Address  
Member  
Indefinite  
Address unknown  
☐ No  
☒ No  
☒ Address unknown

*William Kernor*



TIMES SQUARE  
STATION



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, N.Y.  
February 11, 1970

Hearing Officer

Gorson, Herman Agency and/or Court Agency  
26 Court Street  
Brooklyn, N.Y.

RE: Unincorporated Business Taxes

Dear Sir:

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

Please take further notice that pursuant to  
Section 375 of the Tax Law any proceeding in court to  
review an adverse determination must be commenced within  
90 days after the date of this letter.

Any inquiries concerning the computation of tax  
due or refund allowed in accordance with this determination  
or concerning any other matter may be addressed to the  
undersigned.

Very truly yours,

*Milton Koerner (JK)*

Hearing Officer

Commissioner Milton Koerner

cc Petitioner's Representative

Law Bureau

AD-1.10 (2/70)

STATE OF NEW YORK  
STATE TAX COMMISSION

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and/or :

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Thomas Gellman  
COMMISSIONER

Bruce M. Hawley  
COMMISSIONER

William H. Kane  
COMMISSIONER

DATED: At Albany, New York  
this 11<sup>th</sup> day of February  
1970.