

STATE OF NEW YORK
STATE TAX COMMISSION

*Sharpe, Geo.
J.P. 6*

1970

In the Matter of the Petition

of

George W. Sharpe

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) 1960, 1961 & :
1962

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

State of New York
County of Albany

m Claire A. Draves , 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 30th day of November , 1970 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Jacob Rosenblatt

CPA

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Jacob Rosenblatt CPA
11 West 42nd Street
New York, New York 10036

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

30th day of November , 1970

Frank Wright

Claire A. Draves

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

George W. Sharpe

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business;
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State of New York
County of Albany

Claire A. Draves, 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 30th day of November, 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon George W. Sharpe

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: George W. Sharpe
136 East 36th 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

30th day of November, 1970

James W. Wright

Claire A. Draves

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
GEORGE W. SHARPE	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law	:	
for the Years 1960, 1961 and 1962	:	

George W. Sharpe has petitioned for a redetermination of a deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1960, 1961 and 1962. A formal hearing was held in the offices of the State Tax Commission in the City of New York on September 8, 1969. The petitioner did not appear, but was represented by Jacob Rosenblatt, CPA, and the Income Tax Bureau was represented by Edward H. Best, Esq. (Albert J. Rossi, Esq., of counsel).

FINDINGS OF FACT

1. The petitioner did not file unincorporated business tax returns for the years 1960, 1961 and 1962.
2. On September 13, 1965, the Income Tax Bureau issued a notice of deficiency totalling \$3769.00 for the years 1960, 1961 and 1962. This total included the statutory interest rates for those years.
3. The petitioner, George W. Sharpe, is a salesman for several unrelated plastics manufacturers. None of the companies carries petitioner as an employee, nor do any of them control his movements.

DECISION

- A. The business activities of the petitioner, George W. Sharpe, constitute the carrying on of an unincorporated business

within the meaning and intent of Article 23 of the Tax Law, and the resulting income is subject to unincorporated business tax.

B. The claim for redetermination of deficiency and the petition are denied.

DATED: Albany, New York
November 27, 1970

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER