

STATE OF NEW YORK
STATE TAX COMMISSION

Stern, Irving B.
U.B.T. - 23
~~1960 & 61~~
1970

In the Matter of the Petition

of

Irving B. Stern

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 :

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

decis book
cc #
99-347

State of New York
County of Albany

Martha Funaro , 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 December , 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Irving B.

Stern (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Irving B. Stern
170 Broadway
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 December , 1970.

Joyce S. Patterson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

Irving B. Stern

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business
Taxes under Article(s) 16-A of the
Tax Law for the (Year(s) 1958

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

State of New York
County of Albany

Martha Funaro , 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 December , 1970 , she served the within
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known address of the (representative of the) petitioner.

Sworn to before me this

30th day of December , 1970,

Joyce S. Sanfey

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
IRVING B. STERN : DECISION
for a Redetermination of a Deficiency :
or for Refund of Unincorporated Busi- :
ness Taxes under Article 23 of the :
Tax Law for the years 1960 and 1961 :

Irving B. Stern 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 and 1961. A formal hearing was held before Solomon Sies, Hearing Officer, in the offices of the State Tax Commission in the City of New York on October 10, 1966. The petitioner appeared and testified.

FINDINGS OF FACT

1. Petitioner filed unincorporated business tax returns for the tax years 1960 and 1961. In both years petitioner failed to report income received as compensation for work done for the law firm of Israel and Leeds.

2. On February 10, 1964, the Income Tax Bureau issued two notices of deficiency, one for the tax year 1960 in the sum of \$324.55, and one for the tax year 1961 in the sum of \$388.52. Both totals included the statutory interest rate.

3. On May 8, 1964, petitioner filed petition for redetermination or refund.

4. During the tax years 1960 and 1961 petitioner was licensed by the State to represent claimants before the Workmen's Compensation Board. Petitioner was not an attorney-at-law and was not qualified to represent clients in courts of law. The petitioner is not engaged in the practice of an exempt profession within the meaning of the Tax Law.

In the absence of the President

1961-1962

The following information was furnished to the President of the United States by the President of the United States on the 15th day of January, 1961.

During the period from January 1, 1961, to January 15, 1961, the President of the United States was in the city of New York. The President of the United States was in the city of New York for the purpose of attending to the business of the President of the United States.

Summary of the President's Activities

The President of the United States was in the city of New York for the purpose of attending to the business of the President of the United States. The President of the United States was in the city of New York for the purpose of attending to the business of the President of the United States.

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1961-1962

5. During the tax years 1960 and 1961 petitioner was also a Managing Clerk with the law firm of Israel and Leeds. As such, he prepared files and interviewed clients in connection with claims before the Workmen's Compensation Board that were to be presented by the firm of Israel and Leeds. Such services were performed in the office of the petitioner which was separate from the law offices of Israel and Leeds. Petitioner maintained his own office staff.

6. The firm of Israel and Leeds does not exercise a degree of direction and control over the activities of the petitioner consistent with an employer-employee relationship. The petitioner is not an employee of his principal.

DECISION

A. The business activities of the petitioner, Irving B. Stern, 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 the unincorporated business tax.

B. The notices of deficiency are sustained, and the petition is denied.

DATED: Albany, New York

STATE TAX COMMISSION

December 29, 1970

COMMISSIONER

Bruce Manley

COMMISSIONER

Walter Krenner

COMMISSIONER

1. The first of these is the fact that the evidence is not sufficient to establish the guilt of the accused.

2. The second is the fact that the evidence is not sufficient to establish the guilt of the accused.

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23. The twenty-third is the fact that the evidence is not sufficient to establish the guilt of the accused.

24. The twenty-fourth is the fact that the evidence is not sufficient to establish the guilt of the accused.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
IRVING B. STERN	:	DETERMINATION
for Revision or Refund of Unincorpor-	:	ON
ated Business Taxes under Article 16-A	:	TIMELINESS
of the Tax Law for the year 1958	:	

Mr. Irving B. Stern made application for revision or for refund of unincorporated business taxes under Article 16-A of the Tax Law for the year 1958. A formal hearing was held before Solomon Sies, Hearing Officer, in the offices of the State Tax Commission in the City of New York on October 10, 1966. The taxpayer appeared and testified.

FINDINGS OF FACT

1. On February 20, 1961, the Income Tax Bureau requested the taxpayer to submit proof of filing a return for the tax year 1958.
2. On March 19, 1962, another request was made for the proof of filing for the tax year 1958.
3. On October 4, 1962, assessment #B025126 was issued in the sum of \$500.00 as a penalty for failure to reply to the letters of February 2, 1961 and March 19, 1962.
4. On July 2, 1963, assessment #AB050434 was issued in the sum of \$787.69 to conform with the Federal Audit for the tax year 1958 which revealed additional taxable income of \$5803.13.
5. Taxpayer filed application for revision or refund for the tax year 1958 on October 3, 1963.
6. On January 10, 1964, the Income Tax Bureau mailed a letter to the taxpayer denying the application for revision or refund.

The following information was obtained from the records of the Department of the Interior, Bureau of Land Management, for the years 1900 to 1909:

1. The total area of land in the State of California, as shown on the map of the State of California, is 158,340 square miles.

LAND IN THE STATE OF CALIFORNIA

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7. On April 10, 1964, the Department of Taxation and Finance received notice of demand for a hearing. The request was received more than ninety days after notice was given the taxpayer.

DETERMINATION ON TIMELINESS

A. The demand for a formal hearing was not timely filed and is denied.

B. The assessments for the year 1958 are sustained.

DATED: Albany, New York
December 29, 1970

STATE TAX COMMISSION

Norman Gallivan

COMMISSIONER

Bruce Manley

COMMISSIONER

Milton Kohn

COMMISSIONER