

STATE OF NEW YORK
STATE TAX COMMISSION

White
White, Marty
UBT
1970

In the Matter of the Petition

of

MARTY & RHODA WHITE

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

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

State of New York
County of Albany

Margaret Wood, 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 26th day of March, 1970, she served the within
Notice of ~~Decision~~ (or Determination) by (certified) mail upon Marty &

Rhoda White (~~representative of~~) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Marty & Rhoda White
24 Split Rock Lane
New Rochelle, 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 the~~) petitioner.

Sworn to before me this

26th day of March, 1970.

Maria Buckley

Margaret Wood

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MARTY & RHODA WHITE

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business :
Taxes under Article (x) 23 of the :
Tax Law for the (Year(x) 1960 :

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

State of New York
County of Albany

Margaret Wood, 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 26th day of March, 1970, she served the within
Notice of ~~Decision~~ (or Determination) by (certified) mail upon Sidney

Marcus (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Sidney Marcus
113 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

26th day of March, 1970

Margaret Wood

Marie Buckley

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
MARTY WHITE and RHODA WHITE	:	DECISION
For a Redetermination of a Deficiency	:	ON
or for a Refund of Unincorporated	:	
Business Taxes under Article 23 of the	:	DEFAULT
Tax Law for the Year 1960	:	

The petitioner having filed a petition for a redetermination of a deficiency or for a refund of unincorporated business taxes under Article 23 of the Tax Law for the year 1960 and a hearing having been duly scheduled at the offices of the Department of Taxation and Finance at 80 Centre Street, New York, New York, on January 7, 1969, before Francis X. Boylan, Esq., Hearing Officer, and the Department having appeared by E. H. Best, Counsel, (Alexander Weiss, Esq. of counsel) and there having been no appearance on behalf of the petitioner, and the record having been duly examined and considered,

The State Tax Commission

FINDS that:

1. The failure of any appearance on behalf of the petitioner at the scheduled hearing constituted a default.

2. By a notice of deficiency, dated September 13, 1965, and an attached statement of audit changes, the State Tax Commission notified petitioner that it determined that there was a deficiency of unincorporated business taxes for the year 1960 in the amount of \$538.43 together with interest in the amount of \$142.55, to a total of \$680.98 for the said year as of the date of the said notice.

3. It is found on review that the said determination of a deficiency or deficiencies was not unlawful or incorrect.

IN SENATE
JANUARY 11, 1933
REPORT OF THE
COMMISSIONER OF TAXES
FOR THE YEAR 1932
AS REQUIRED BY SECTION 110
OF THE TAX LAW OF 1921
AND BY SECTION 110
OF THE TAX LAW OF 1929

The following table shows the results of the examination of the returns of the taxpayers for the year 1932, as compared with the results of the examination of the returns for the year 1931. The table is divided into two parts, one for the year 1932 and one for the year 1931. The first part shows the results of the examination of the returns for the year 1932, and the second part shows the results of the examination of the returns for the year 1931. The table is divided into four columns, one for the year 1932, one for the year 1931, one for the year 1932, and one for the year 1931. The first column shows the results of the examination of the returns for the year 1932, the second column shows the results of the examination of the returns for the year 1931, the third column shows the results of the examination of the returns for the year 1932, and the fourth column shows the results of the examination of the returns for the year 1931.

THE RESULTS OF THE EXAMINATION

FOR THE YEAR 1932

1. The results of the examination of the returns for the year 1932, as compared with the results of the examination of the returns for the year 1931, are as follows:
2. The results of the examination of the returns for the year 1932, as compared with the results of the examination of the returns for the year 1931, are as follows:
3. The results of the examination of the returns for the year 1932, as compared with the results of the examination of the returns for the year 1931, are as follows:
4. The results of the examination of the returns for the year 1932, as compared with the results of the examination of the returns for the year 1931, are as follows:
5. The results of the examination of the returns for the year 1932, as compared with the results of the examination of the returns for the year 1931, are as follows:
6. The results of the examination of the returns for the year 1932, as compared with the results of the examination of the returns for the year 1931, are as follows:
7. The results of the examination of the returns for the year 1932, as compared with the results of the examination of the returns for the year 1931, are as follows:
8. The results of the examination of the returns for the year 1932, as compared with the results of the examination of the returns for the year 1931, are as follows:
9. The results of the examination of the returns for the year 1932, as compared with the results of the examination of the returns for the year 1931, are as follows:
10. The results of the examination of the returns for the year 1932, as compared with the results of the examination of the returns for the year 1931, are as follows:

Petitioner's activities in the field of music, which basically was a service of supplying dance orchestras for social occasions on order, was a commercial undertaking which went beyond the usual activity of an orchestra leader furnishing a single orchestra's music for a fee or equivalent financial arrangements, and leading and supervising his musicians; and, essentially petitioner's services were not "the practice of" the profession of a musician or music conductor purely enough to qualify as such apart from the further quantitative criteria set forth in the section (T.L. §703(c)) governing the exemption for activities constituting the practice of a profession other than the named professions (of law, medicine, dentistry, and architecture).

Accordingly, the State Tax Commission hereby

DECIDES:

A. That the said deficiency set forth in paragraph two is affirmed and constitutes an assessment of taxes as of the date of the said notice thereof. The said assessment is subject to further interest as provided by Tax Law (§§684 and 685, and §722).

DATED: Albany, New York

STATE TAX COMMISSION

March 24, 1970

Norman Gallman

PRESIDENT

Bruce M. Mander

COMMISSIONER

Walter Kerner

COMMISSIONER

...in the field of work, which possibly
...on
...order, was a commercial undertaking which was beyond the usual
...activity of an ordinary leader...
...and...
...and...
...services were not "the practice of" the profession of a musician or
...music conductor merely enough to qualify as such under the
...further...
...provision of the...
...a profession other than the named professions (of law, medicine,
...dentistry, and architecture).

Accordingly, the State Tax Commission...

...:

...The said...
...affirmed and...
...The said...
...interest as provided by the law (1933 and 1934).

STATE TAX COMMISSION

Alfred, New York

...:

...:

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