

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Application  
of  
MORTON CRAFT and ELEANOR CRAFT  
For a Redetermination of a Deficiency  
or for a Refund of Unincorporated  
Business Taxes under Articles 16-A  
and 23 of the Tax Law for the Years  
1959 and 1960.

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16-4-23  
386 j 722  
KEY WORDS  
CROSS REFS.  
DECISION ON  
LAW CITATIONS  
DEFAULT  
REMARKS

The petitioner having filed a petition for a redetermination of a deficiency or for a refund of unincorporated business taxes under Articles 16-A and 23 of the Tax Law for the years 1959 and 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 November 13, 1969, before Francis X. Boylan, Esq., Hearing Officer, and the petitioner 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 additional assessment, dated October 14, 1964, the State Tax Commission notified the petitioner that there was a deficiency of unincorporated business taxes for the year 1959 in the amount of \$776.94 together with a penalty of \$38.85 and interest of \$202.00, to a total of \$1017.79 for the said year as of the date of the said notice.
- By a notice of deficiency, dated October 5, 1964, 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 \$505.37 together with interest in the amount of none, to a total of \$505.37 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.

Income received nominally as "salary" from United Telefilm Records, Inc., and Loew's, Inc., was for services of the kind that were rendered by the taxpayer in the unincorporated business he conducted, and this income was held to be part of the unincorporated business's income. This determination was lawful and correct, it is held.

Accordingly, the State Tax Commission hereby

DECIDES:

A. That the said deficiencies set forth in paragraph 2 above are assessments of taxes as of the date of the said notice thereof. The said assessments are subject to further interest as provided by Tax Law (§§376, 377, and 386j; §§684, 685, and 722).

DATED: Albany, New York

March 24, 1970

STATE TAX COMMISSION

Norman Gellman  
PRESIDENT

Bruce Manley  
COMMISSIONER

Milton Krein  
COMMISSIONER