

STATE OF NEW YORK
STATE TAX COMMISSION

E. DeLuna
June 7, 1971
Article 23
1971

In the Matter of the Petition
:
of
:
JACOB EDELMAN
:
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) 1963 :

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 8th day of June , 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Sigel & Lipcon, C.P.A.'s (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Sigel & Lipcon, C.P.A.'s
1303 Clove Road
Staten Island, New York 10301
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
8th day of June , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JACOB EDELMAN

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) 1963

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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 8th day of June, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Jacob Edelman

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Jacob Edelman
2058 Blanche Lane
Merrick, 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

8th day of June, 1971.

Linda Wilson

Martha Funaro

his commissions. Taxpayer represented no other company and received no outside compensation.

4. On September 26, 1966, Notice of Deficiency No. 3-3644668 was issued against the taxpayer in the amount of \$316.47 plus penalty and interest. This deficiency was issued based upon a determination that the activities of the taxpayer were such as to subject his earnings to unincorporated business tax.

DECISION

A. The relationship between the taxpayer and the Louis Home Development Company was not that of employee-employer. Income earned by the taxpayer through this relationship is subject to unincorporated business tax.

B. The petition is, therefore, denied and the Notice of Deficiency No. 3-3644668 for the year 1963 is sustained, together with such interest and penalties as may be lawfully assessed.

DATED: Albany, New York

June 8, 1971.

STATE TAX COMMISSION

Norman Gallman
COMMISSIONER

Bruce Manley
COMMISSIONER

Milton Krumm
COMMISSIONER