

STATE OF NEW YORK
STATE TAX COMMISSION

*Lebenson
Herbert,
V.B.T. - 23*

In the Matter of the Petition

of

Herbert Lebenson

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, 61 & 62:

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 29th day of December, 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Herbert

Lebenson (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Arthur Berk
160-16 Jamaica Avenue
Jamaica, New York 11432

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

29th day of December, 1970.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

Herbert Levenson

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, 61 & 62

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 29th day of December, 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Herbert
Levenson (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Herbert Levenson
226-26 Union Turnpike
Flushing, New York 11364

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

29th day of December, 1970

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

Lebenson
Herbert
U.B.T. 23

In the Matter of the Petition

of

Herbert Lebenson

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

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 17th day of February , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon William Slivka,
Esq. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: William Slivka, Esq.
292 Madison Avenue
New York, New York 10017

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

17th day of February , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
HERBERT LEBENSON	:	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	:	

The taxpayer, Herbert Levenson, 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 before Alfred Rubenstein, Hearing Officer, in the offices of the State Tax Commission in the City of New York. The taxpayer was represented by Sherman, Feigen & Slivka, Esqs., (William Slivka, Esq., of counsel).

FINDINGS OF FACT

1. The issue in this case is whether the activities of the taxpayer as an insurance agent constituted the operation of an unincorporated business.

2. The taxpayer is a self-employed insurance agent associated with the Continental Assurance Company. He had no employees nor did he pay rent for office space during the years in question.

3. Taxpayer's association with Continental was derived through the office of Carl Haas, Continental's general agent. Taxpayer placed life insurance contracts with Continental through the Haas Agency. He had the use of all facilities of the Haas Agency, including the use of office workers for dictation and billing.

4. Taxpayer places all of his general insurance policies with the Haas Agency. He had desk space at this agency's office in addition to the use of all its facilities, including office workers for dictation and billing.

5. In additions to commissions received from the above agencies the taxpayer received income for the years in question from the Camps Agency and State Mutual based upon renewal commissions and conversions of policies with these companies.

6. Taxpayer uses his own stationery, receives no reimbursement for any business expenses, nor does he receive any benefits such as Workmen's Compensation or Disability Insurance from any of the above sources of income. Taxpayer claimed substantial business deduction for the years in question. None of the above income is subject to withholding tax. There are no restrictions on territorial limits or as to how the taxpayer obtains business. He is free to solicit any type of business for any company.

7. Taxpayer did not file Unincorporated Business Tax Returns for the years in question.

8. A notice of deficiency, (file # 2-3298254), dated June 7, 1965 was issued in the amount of \$760.03 plus interest based upon the determination that the above activities of the taxpayer constituted the operation of an unincorporated business, the income of which is subject to unincorporated business tax.


DECISION

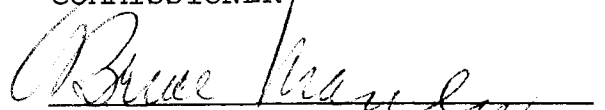
A. The activities of the taxpayer constitute the operation of an unincorporated business and the income therefrom is subject to unincorporated business tax.

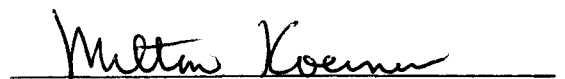
B. The petition is therefore denied and the notice of deficiency is sustained, with such interest as may be lawfully assessed.

DATED: Albany, New York
December 23, 1970

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12226



☒ Moved, left no address
☐ No such number
☒ Moved, not forwardable
☐ Address unknown

Arthur Berk

~~160~~ Jamaica Avenue

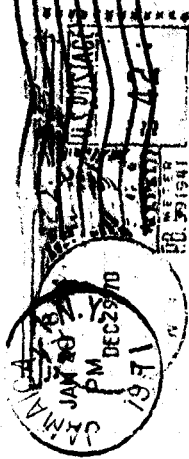
~~Jamaica, New York~~

11432



☒ Moved, left no address
☐ No such number
☒ Moved, not forwardable
☐ Address unknown

CERTIFIED
No 237740
MAIL



Ken me...

RETURNED
TO
SND



STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12226

AREA CODE 518
457-2655, 6, 7

Lebenson, Herbert
UBT
Art. 23

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York

December 29, 1970

Herbert Lebenson
226-26 Union Turnpike
Flushing, New York 11364

Please take notice of the **Decision** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **Section 722**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 Months** after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Lawrence A. Newman

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

February 17, 1971

William Slivka, Esq.
292 Madison Avenue
New York, New York 10017

Re: Herbert Levenson
Decision of State Tax Commission
Article 23, Years 1960, 1961 and 1962

Dear Mr. Slivka,

Enclosed is a copy of the decision in this matter, which inadvertently had not been mailed to you as the petitioner's representative.

Your recent letter has been forwarded to the Bureau of Law for reply to the questions raised therein.

Your understanding and cooperation are appreciated.

Sincerely,

Lawrence A. Newman
Hearing Officer

Enclosure
cc: Law Bureau
LBN/mnf

January 11, 1941

William H. Miller, Esq.
112 Madison Avenue
New York, New York

Department of State
Division of State
Washington, D.C.

Dear Mr. Miller:

I am sorry that I am not able to attend the meeting which has been arranged for the 11th of January at the Department of State. I am sorry that I am not able to attend the meeting which has been arranged for the 11th of January at the Department of State.

Very truly yours,
Lawrence A. Graham

Lawrence A. Graham
112 Madison Avenue
New York, New York

Enclosed
112 Madison Avenue
New York, New York