

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EARL ADLER

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) 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 3rd day of April, 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon Earl Adler

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Earl Adler
144 Rock Creek Lane
Scarsdale, 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

3rd day of April, 1972.

Cal Zimmerman

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EARL ADLER

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) 1961 & 1962 :

AFFIDAVIT OF MAILING
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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 3rd day of April , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Herbert Granoff, Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Herbert Granoff, Esq.
50 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

3rd day of April , 1972.

Rae Zimmerman

Martha Funaro



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

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

April 3, 1972

**Earl Adler
144 Rock Creek Lane
Scarsdale, New York**

Dear Mr. Adler:

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

Please take further notice that pursuant to **section 722 of**
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,

Nigel G. Wright
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

| | | |
|--|---|----------|
| In the Matter of the Petition | : | |
| of | : | |
| EARL ADLER | : | DECISION |
| for a Redetermination of a Deficiency or | : | |
| for Refund of Unincorporated Business | : | |
| Taxes under Article 23 of the Tax Law | : | |
| for the Years 1961 and 1962. | : | |

The taxpayer having filed a petition pursuant to Section 689 of the Tax Law for the redetermination of a deficiency in unincorporated business taxes imposed by Article 23 of the Tax Law for the years 1961 and 1962 and a hearing having been duly held on June 22, 1970 at the offices of the State Tax Commission, New York, New York, before Nigel G. Wright, Hearing Officer, and the record having been duly examined and considered

The State Tax Commission hereby

FINDS:

1. The issue in this case is whether petitioner who is engaged in the selling of life insurance and mutual funds, is exempt from tax either as an employee under Tax Law Section 703(b) or as a sales representative under Tax Law Section 703(f).

2. The deficiencies asserted are in the amounts of \$1,392.91 for 1961 and \$909.66 for 1962 both with interest.

3. Taxpayer was in the business of life insurance and mutual fund sales. In 1961, he was 29 years old and had been in the business for 2 years. He worked in association with Bernard Bergan, who had 30 years experience in insurance. In April of 1962, he left this association to become an employee of Weinschel Co., Inc.

4. The deficiencies are based upon the amount of income reported each year on Schedule C of the Federal return and on certain amounts shown as salary on the Federal return. The amounts on

Schedule C were from the following sources: The Bernard Bergan Agency, Designed Program, Inc., Earl Adler, Inc. and other sources. The salaries were from the Bernard Bergan Agency and from Earl Adler, Inc.

5. Bernard Bergan was general agent for Mutual Trust Life Insurance Co. and later, for the U.S. Life Insurance Co. The agency employed about 25 people. Sales were made through about 240 independent full time agents and brokers. Taxpayer solicited life insurance and annuity sales for the Bernard Bergan Agency, Inc. He received a salesman's commission on each sale. Taxpayer had a separate contract with the Bergan Agency, whereby he was to engage in the recruiting, training and supervision of life insurance agents and brokers. His compensation for these duties was a small salary, plus 20% of the first year premiums produced by those he supervised. The contract provides that such recruiting, training and supervising shall be done "in the specific manner" prescribed by the Bergan Agency. Taxpayer agreed further that all sales directly solicited by himself would be placed through the Bergan Agency.

6. The taxpayer and Bernard Bergan each owned half of the shares in Designed Programs Inc., whose business was the sale of mutual funds. Mr. Bergan was President and taxpayer was Vice-President. Taxpayer was employed as manager with an overriding commission, which was designed to leave 2% of the total commissions for the corporation. His duties here were the same as his duties with the Bergan Agency.

7. Taxpayer owned an interest in Programmed Economics Inc. He wrote insurance as its sublicensee and it would place the business with the Bergan Agency. It was set up to provide perpetual renewal commissions to taxpayer. This corporation filed New York Franchise tax returns. Taxpayer received \$5,762.59 from this source in 1961 and nothing in 1962.

8. Taxpayer was the sole shareholder in Earl Adler, Inc. Its income was commissions on insurance solicited by taxpayer and all income was paid over to taxpayer. Such income was none in 1961 and \$2,976.54 in 1962.

9. Taxpayer in 1961 received income of \$5,948.73 from the Bergan Agency and \$721.80 and \$880.44 from others, all as his share of insurance commissions for the solicitation of policies on which he participated directly. All such business was placed through the Bergan Agency.

10. The Bernard Bergan Agency withheld social security and income tax from the fixed salary of taxpayer but not from his commissions.

The amounts reported on Federal Schedule C (profit from business or profession) were also reported on Federal Schedule C-3 (computation of social security self-employment) although no additional social security tax was due on these sums.

11. The Bergan Agency provided all office space and secretarial help for taxpayer. Designed Programs, Inc., Programmed Economics, Inc., and Earl Adler, Inc. had their offices in the same office as the Bergan Agency.

12. The taxpayer took as deductions on Schedule C of his Federal income tax return amounts for rent on business property, legal fees, auto expenses, convention and travel expenses, books and dues expenses, and amounts representing commissions paid to agents who shared in the solicitation of policies. The amounts of commissions deducted were \$22,954.21 for 1961 and \$13,004.70 for 1962. The taxpayer did not offer evidence of an allocation of these expenses between his various sources of income.

Upon the foregoing findings and all the evidence in the case
The State Tax Commission hereby
DECIDES:

A. The amounts received as salaries and as overriding commissions from the Bernard Bergan Agency and Designed Programs, Inc.

totalling \$55,280.11 in 1961 and \$44,215.37 in 1962, were received as an employee and are not subject to tax. There is sufficient evidence to show that the corporate principles had a right to control the details of taxpayer's work.

B. The amounts received from the direct solicitation of insurance policies as found in paragraph nine and totalling \$7,550.97 for 1961 and none for 1962 are received by reason of engaging in an unincorporated business. Taxpayer has not carried the burden of proof of showing that such solicitation was so incidental as not to constitute a business.

C. The amounts received as salary from Programmed Economics, Inc., and Earl Adler, Inc. totalling \$5,762.59 for 1961 and \$2,976.54 for 1962 were for services which constitute part of the business of direct solicitation of life insurance carried on by taxpayer.

D. Taxpayer has not carried the burden of proof of showing what deductions should be allowed against his business income.

E. The deficiencies are valid in part and erroneous in part and are recomputed to be \$65.08 for 1961 and \$0 for 1962, together with such interest, if any, as may be lawfully due pursuant to Section 684 of the Tax Law.

DATED: Albany, New York

April 3, 1972

STATE TAX COMMISSION

Leopold J. Gellman
COMMISSIONER

Arthur M. Masley
COMMISSIONER

Milton K. Kohn
COMMISSIONER



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

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STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO

COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

April 3, 1972

Earl Adler
144 Rock Creek Lane
Scarsdale, New York

Dear Mr. Adler:

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

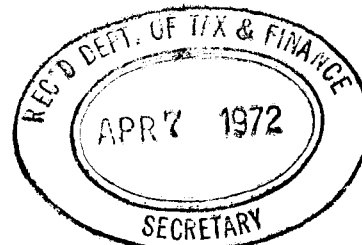
Please take further notice that pursuant to **section 722** of
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 Months** after
the date of this notice.

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,

Nigel G. Wright
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

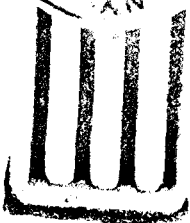
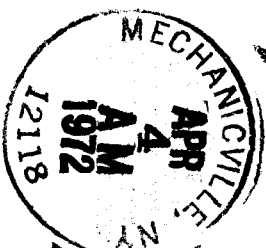


STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

REASON CHECKED

Unclaimed ☐ Refused ☐
Addressee unknown ☐
Insufficient Address ☐
No such street ☐ number ☐
No such office in state ☐
Do not re-mail in this envelope ☐

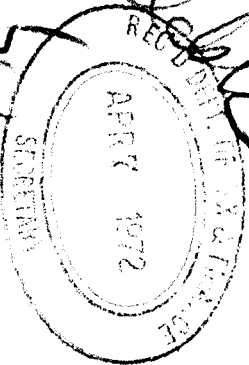


Earl Adler
144 Rock Creek Lane
Scarsdale, New York

CERTIFIED
No. 592469

MAIL

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



STATE OF NEW YORK
STATE TAX COMMISSION

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|--|---|----------|
| In the Matter of the Petition | : | |
| of | : | |
| EARL ADLER | : | DECISION |
| for a Redetermination of a Deficiency or | : | |
| for Refund of Unincorporated Business | : | |
| Taxes under Article 23 of the Tax Law | : | |
| for the Years 1961 and 1962. | : | |

The taxpayer having filed a petition pursuant to Section 689 of the Tax Law for the redetermination of a deficiency in unincorporated business taxes imposed by Article 23 of the Tax Law for the years 1961 and 1962 and a hearing having been duly held on June 22, 1970 at the offices of the State Tax Commission, New York, New York, before Nigel G. Wright, Hearing Officer, and the record having been duly examined and considered

The State Tax Commission hereby

FINDS:

1. The issue in this case is whether petitioner who is engaged in the selling of life insurance and mutual funds, is exempt from tax either as an employee under Tax Law Section 703(b) or as a sales representative under Tax Law Section 703(f).

2. The deficiencies asserted are in the amounts of \$1,392.91 for 1961 and \$909.66 for 1962 both with interest.

3. Taxpayer was in the business of life insurance and mutual fund sales. In 1961, he was 29 years old and had been in the business for 2 years. He worked in association with Bernard Bergan, who had 30 years experience in insurance. In April of 1962, he left this association to become an employee of Wainschel Co., Inc.

4. The deficiencies are based upon the amount of income reported each year on Schedule C of the Federal return and on certain amounts shown as salary on the Federal return. The amounts on

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

DECISION

ASSET

for a Reassessment of a Deficiency of
for Return of Unincorporated Business
Tax under Article 22 of the Tax Law
for the Years 1951 and 1952.

The taxpayer having filed a petition pursuant to Section 205 of
the Tax Law for the redetermination of a deficiency in unincorporated
business taxes imposed by Article 22 of the Tax Law for the years
1951 and 1952 and a hearing having been held on June 22, 1952,
at the office of the State Tax Commission, New York, New York,
before the State Tax Commission, and the facts being as
stated in the petition and the hearing.

The State Tax Commission hereby

finds:

1. The issue in this case is whether the taxpayer who is engaged
in the selling of life insurance and mutual funds as agent from
tax either as an employee under Tax Section 103(a) or as a sales
representative under Tax Section 103(b).
2. The deficiency assessed and in the amount of \$2,327.32
for 1951 and \$2,976.26 for 1952 both with interest.
3. Taxpayer was in the business of life insurance and mutual
fund sales. In 1951, he was 32 years old and had been in the business
for 3 years. He worked in association with Bernard Segal,
who had 10 years experience as insurance. In April of 1951, he
left this association to become an employee of National Co. Inc.
The deficiency was based upon the amount of income reported
each year on Schedule C of the Federal return and on certain
amounts shown as being in the Federal return. The amounts of

Schedule C were from the following sources: The Bernard Bergan Agency, Designed Program, Inc., Earl Adler, Inc. and other sources. The salaries were from the Bernard Bergan Agency and from Earl Adler, Inc.

5. Bernard Bergan was general agent for Mutual Trust Life Insurance Co. and later, for the U.S. Life Insurance Co. The agency employed about 25 people. Sales were made through about 240 independent full time agents and brokers. Taxpayer solicited life insurance and annuity sales for the Bernard Bergan Agency, Inc. He received a salesman's commission on each sale. Taxpayer had a separate contract with the Bergan Agency, whereby he was to engage in the recruiting, training and supervision of life insurance agents and brokers. His compensation for these duties was a small salary, plus 20% of the first year premiums produced by those he supervised. The contract provides that such recruiting, training and supervising shall be done "in the specific manner" prescribed by the Bergan Agency. Taxpayer agreed further that all sales directly solicited by himself would be placed through the Bergan Agency.

6. The taxpayer and Bernard Bergan each owned half of the shares in Designed Programs Inc., whose business was the sale of mutual funds. Mr. Bergan was President and taxpayer was Vice-President. Taxpayer was employed as manager with an overriding commission, which was designed to leave 2% of the total commissions for the corporation. His duties here were the same as his duties with the Bergan Agency.

7. Taxpayer owned an interest in Programmed Economics Inc. He wrote insurance as its sublicensee and it would place the business with the Bergan Agency. It was set up to provide perpetual renewal commissions to taxpayer. This corporation filed New York Franchise Tax returns. Taxpayer received \$5,762.59 from this source in 1961 and nothing in 1962.

...from the following sources: ...

Agency, ... The ... from ...

... Insurance Co. and ... life insurance and ...

... Agency.

... The ... and ... the ...

... and ...

8. Taxpayer was the sole shareholder in Earl Adler, Inc. Its income was commissions on insurance solicited by taxpayer and all income was paid over to taxpayer. Such income was none in 1961 and \$2,976.54 in 1962.

9. Taxpayer in 1961 received income of \$5,948.73 from the Bergan Agency and \$721.80 and \$880.44 from others, all as his share of insurance commissions for the solicitation of policies on which he participated directly. All such business was placed through the Bergan Agency.

10. The Bernard Bergan Agency withheld social security and income tax from the fixed salary of taxpayer but not from his commissions.

The amounts reported on Federal Schedule C (profit from business or profession) were also reported on Federal Schedule C-3 (computation of social security self-employment) although no additional social security tax was due on these sums.

11. The Bergan Agency provided all office space and secretarial help for taxpayer. Designed Programs, Inc., Programmed Economics, Inc., and Earl Adler, Inc. had their offices in the same office as the Bergan Agency.

12. The taxpayer took as deductions on Schedule C of his Federal income tax return amounts for rent on business property, legal fees, auto expenses, convention and travel expenses, books and dues expenses, and amounts representing commissions paid to agents who shared in the solicitation of policies. The amounts of commissions deducted were \$22,954.21 for 1961 and \$13,004.70 for 1962. The taxpayer did not offer evidence of an allocation of these expenses between his various sources of income.

Upon the foregoing findings and all the evidence in the case
The State Tax Commission hereby

DECIDES:

A. The amounts received as salaries and as overriding commissions from the Bernard Bergan Agency and Designed Programs, Inc.

7. Taxpayer was the sole shareholder in said corporation, which was organized in California in 1968. The taxpayer was the sole owner of all the stock of the corporation, which was organized in California in 1968.

[illegible][illegible]

12. The taxpayer took no deductions on Schedule D of his Federal income tax return amounting for 1961 to business property, local food, and expenses, convention and travel expenses, food and other expenses, and amounts representing domestic and foreign agents who acted in the collection of his taxes. The amounts of deductions requested were \$22,174.11 for 1961 and \$1,100.00 for 1962. The taxpayer did not offer evidence in any way to support his claims under his various sources of income.

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED EXCEPT WHERE SHOWN OTHERWISE.

totalling \$55,280.11 in 1961 and \$44,215.37 in 1962, were received as an employee and are not subject to tax. There is sufficient evidence to show that the corporate principles had a right to control the details of taxpayer's work.

B. The amounts received from the direct solicitation of insurance policies as found in paragraph nine and totalling \$7,550.97 for 1961 and none for 1962 are received by reason of engaging in an unincorporated business. Taxpayer has not carried the burden of proof of showing that such solicitation was so incidental as not to constitute a business.

C. The amounts received as salary from Programmed Economics, Inc., and Earl Adler, Inc. totalling \$5,762.59 for 1961 and \$2,976.54 for 1962 were for services which constitute part of the business of direct solicitation of life insurance carried on by taxpayer.

D. Taxpayer has not carried the burden of proof of showing what deductions should be allowed against his business income.

E. The deficiencies are valid in part and erroneous in part and are recomputed to be \$65.08 for 1961 and \$0 for 1962, together with such interest, if any, as may be lawfully due pursuant to Section 684 of the Tax Law.

DATED: Albany, New York

April 3, 1972

STATE TAX COMMISSION

Norman Gallivan
COMMISSIONER

Abner W. Wainwright
COMMISSIONER

Milton Kren
COMMISSIONER

[illegible]

at least one of the persons for the purpose of ascertaining the results of the investigation and to show that the investigation is being conducted in accordance with the provisions of the Act.

from a very old to almost our century and that a

to maintain these and to have enough left

fulfilled and only dependent on budget as certain consumption

ADDACT YU DAV PEEBY SWB IDVI TOL ONCH LHM IMAI NOZ VIL GEB TH

Don and I played excellent backgammon as in response to

modifications made and proposed to change the island and coastline

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED EXCEPT WHERE SHOWN OTHERWISE

an increased number of mail vehicles as express stations are

Die Zeit von 21.357,64 Sekunden, 735 Jahre 104 Tage, 11h 57m

16. 1999 student enrollment data indicates not more than 100,000 people are

Belmont, Kenneth E. 1000 10th Ave. New York 10018-6001

100-443886-100

1. Welche Rolle spielt die Wirtschaft für den Staat? 11

Small, rounded, red, smooth, shiny, and hard, and is a very common fruit.

... ..

200-1607-102 - Date: 08-29-2011 (FBI) at OMAHA, NE 68102

THE NEW YORK PUBLIC LIBRARY ASTOR LENOX TILDEN FOUNDATION 125 WEST 47TH STREET NEW YORK 19

100-443888-100

SECRET

Figure 1. The effect of the concentration of the inhibitor on the rate of polymerization of α -methylstyrene in the presence of SnCl_4 at 25°C .

100-443886-100

1998-1999

Figure 1. The effect of the concentration of the *Agrobacterium* suspension on the transformation efficiency of *Agrobacterium* strains. The *Agrobacterium* strains were grown in the YEA medium for 24 h at 28 °C. The cell concentration of the strains was adjusted to 10⁸ cells/ml. The cell suspension was mixed with the plant tissue and the transformation efficiency was determined. The results were expressed as the mean ± SD of three independent experiments. The asterisks indicate the significant difference between the strains at the same concentration of the cell suspension.