

**BUREAU OF LAW  
MEMORANDUM**

**TO**

**FROM :**

**Louis Ellinger, Income Tax Bureau**

**SUBJECT:**

**James Scott**

**Carl J. Ferraro**

**Attached is a February 22, 1972 memorandum from Commissioner Keerner indicating, in part, that "agents of this insurance company would be exempt".**

**The Income Tax Bureau folder is also returned herewith. This matter will be reflected on our records as a closed case.**

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**Associate Attorney**

**JS:lk**

**Enc.**

**cc: Commissioner Keerner  
Edward Rock**

**February 22, 1972**



## MEMORANDUM

TO : Edward Rook, Secretary to the State Tax Commission

FROM: E. H. Best, Counsel

RE : Request for Schedule of Formal Hearing

TAXPAYER'S NAME		
Carl J. Ferraro		
STREET ADDRESS		
21-10 81st Street		
CITY	STATE	ZIP CODE
Jackson Heights, New York		11370

REPRESENTATIVE'S NAME (IF ANY)		
None		
STREET ADDRESS		
CITY	STATE	ZIP CODE

TAX AND ARTICLE	TAXABLE YEARS OR PERIODS
UBT - 23	1964, 1965 & 1966
HEARING LOCATION	TIME (SUGGESTED)
New York City	1 1/2 hours

Issue(s) Involved: Whether the taxpayer, an agent for State Farm Mutual Insurance Company, is an employee, or whether he is an independent agent subject to the unincorporated business tax.

Date: January 20, 1970

cc : Warren Brundige, Chief  
Review Unit  
Income Tax Bureau

*E H Best*  
COUNSEL