

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

CALVIN E. BELL

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business :
Taxes under Article ~~(x)~~ 23 of the
Tax Law for the Year(s) 1965 and 1966 :

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 2nd day of July , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Calvin E. Bell

(~~representative of~~) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Calvin E. Bell

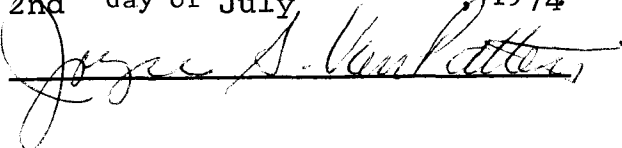
3A Foxwood Road
Kingspoint, New York 11021

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

2nd day of July 1974





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

CALVIN E. BELL

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business :
Taxes under Article (x) 23 of the
Tax Law for the Year(s) 1965 and 1966.:

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 2nd day of July , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Raymond H. Brown,
C.P.A. (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Raymond H. Brown, C.P.A.

76 Douglas Place
Mount Vernon, New York 10552

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

2nd day of July , 1974.

James S. Van Latten

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214-A
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655
MR. LEISNER 457-2657
MR. COBURN 457-2896

DATED: Albany, New York
July 2, 1974

Mr. Calvin E. Bell
3A Foxwood Road
Kingspoint, New York 11021

Dear Mr. Bell:

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

Please take further notice that pursuant to
Section (a) 722 of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
from 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 relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,

L. Robert Leisner
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
CALVIN E. BELL : DECISION
for Redetermination of a Deficiency or :
for Refund of Unincorporated Business :
Taxes under Article 23 of the Tax Law :
for the Years 1965 and 1966. :

Petitioner, Calvin E. Bell, petitioned for a refund in unincorporated business taxes under Article 23 of the Tax Law for the years 1965 and 1966.

A formal hearing was held at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on December 13, 1972, before L. Robert Leisner, Hearing Officer. The taxpayer was represented by Raymond H. Brown, C.P.A., and the Income Tax Bureau was represented by Saul Heckelman, Esq., (Solomon Sies, Esq., of Counsel).

ISSUE

Is the taxpayer entitled to a refund of unincorporated business taxes on income paid him by 72nd Street Properties Corporation in 1965 and 1966?

FINDINGS OF FACT

1. Petitioner, Calvin E. Bell, timely filed New York State unincorporated business tax returns for the years 1965 and 1966.
2. The taxpayer petitioned for a refund of the unincorporated business taxes paid in 1965 and 1966.
3. Taxpayer failed to appear at the hearing and was represented by his accountant.
4. Taxpayer's petition for refund of unincorporated business taxes paid for 1965 and 1966 requests a refund of all unincorporated business taxes paid in both years. Taxpayer contended his "entire

income was from personal services rendered" as president of 72nd Street Properties Corporation, Inc.

5. The taxpayer performed most of his work at the corporation's office or at the building the corporation owned. He was president of the firm, a 25% stockholder therein, and was reimbursed for travel expenses by the firm. The taxpayer was reported as an employee of the firm for unemployment insurance purposes and was covered for workmen's compensation as an officer of the corporation; neither social security nor withholding taxes were deducted from the income paid to him by the company. The taxpayer filed Schedule "C" with his Federal income tax return.

6. As president of 72nd Street Properties Corporation, Inc. the taxpayer's duties for this corporation consisted of activities such as contracting for repairs and do the leasing when the apartments became vacant. Taxpayer would advertise the vacancies and interview prospective tenants.

7. The taxpayer's representative at the hearing admitted that some of taxpayer's income for 1965 and 1966 was subject to unincorporated business taxes. This statement was based on the fact that taxpayer, Calvin E. Bell, also operated a business as a licensed real estate broker and also paid commissions to a sub-broker. Taxpayer claimed an office was maintained by him in connection with 72nd Street Properties Corporation, Inc. at his home and also at 311 East 54th Street. Taxpayer listed his address for his real estate brokerage business on his 1965 Schedule "C" as 311 East 54th Street. The taxpayer's representative failed to clearly delineate which business expenses were for his alleged employment by the firm and which expenses were for his real estate brokerage.

CONCLUSIONS OF LAW

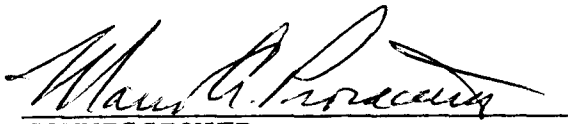
The taxpayer has failed to submit documentary or substantial evidence to establish his income received from 72nd Street Properties Corporation, Inc., was received as an employee of said corporation. Since no clear delineation was sufficiently established by the taxpayer between the income received by taxpayer from 72nd Street Properties Corporation, Inc. and from his real estate brokerage, the income received from both sources during 1965 was integrated business income and was therefore properly subject to unincorporated business taxes.


DECISION

The taxpayer's petition for refund is denied.

DATED: Albany, New York
July 2, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

131-14-1542 return
Mr. perfect 8/6/11

RETURNED
TO
SENDER

PERSON CHECKED

Received _____
Address unknown _____
Post Office Address _____
to 2004 street _____
to each office in state _____
Do not include in address _____

Mr. Calvin E. Bell

3A Foxwood Road

Kingspoint, New York 11021

204272





STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214-A
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655
MR. LEISNER 457-2657
MR. COBURN 457-2896

DATED: Albany, New York
July 2, 1974

Mr. Calvin E. Bell
3A Foxwood Road
Kingspoint, New York 11021

Dear Mr. Bell:

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

Please take further notice that pursuant to
Section (x) 722 of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within 4 months
from 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 relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,

L. Robert Leisher
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

CALVIN E. BELL :

DECISION

for Redetermination of a Deficiency or :
for Refund of Unincorporated Business :
Taxes under Article 23 of the Tax Law :
for the Years 1965 and 1966. :

Petitioner, Calvin E. Bell, petitioned for a refund in unincorporated business taxes under Article 23 of the Tax Law for the years 1965 and 1966.

A formal hearing was held at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on December 13, 1972, before L. Robert Leisner, Hearing Officer. The taxpayer was represented by Raymond H. Brown, C.P.A., and the Income Tax Bureau was represented by Saul Heckelman, Esq., (Solomon Sies, Esq., of Counsel).

ISSUE

Is the taxpayer entitled to a refund of unincorporated business taxes on income paid him by 72nd Street Properties Corporation in 1965 and 1966?

FINDINGS OF FACT

1. Petitioner, Calvin E. Bell, timely filed New York State unincorporated business tax returns for the years 1965 and 1966.
2. The taxpayer petitioned for a refund of the unincorporated business taxes paid in 1965 and 1966.
3. Taxpayer failed to appear at the hearing and was represented by his accountant.
4. Taxpayer's petition for refund of unincorporated business taxes paid for 1965 and 1966 requests a refund of all unincorporated business taxes paid in both years. Taxpayer contended his "entire

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

Calvin E. Bell

DECISION

for Reconsideration of a Delinquency or
for Refund of Unincorporated Business
Taxes under Article 32 of the Tax Law
for the Years 1955 and 1956.

Petitioner, Calvin E. Bell, petitioned for a refund in unincor-
porated business taxes under Article 32 of the Tax Law for the years
1955 and 1956.

A formal hearing was held at the offices of the State Tax Commis-
sion, 60 Centre Street, New York, New York, on December 13, 1957,
before H. Robert Lehner, Hearing Officer. The taxpayer was represented
by Raymond A. Brown, C.F.A., and the Income Tax Bureau was represented
by Paul Heckelman, Esq., (Solomon Siegel, Esq., of Counsel).

FINDINGS

1. The taxpayer entitled to a refund of unincorporated business

taxes on income paid him by 72nd Street Properties Corporation in
1955 and 1956.

FINDINGS OF FACT

1. Petitioner, Calvin E. Bell, timely filed New York State
unincorporated business tax returns for the years 1955 and 1956.
2. The taxpayer petitioned for a refund of the unincorporated
business taxes paid in 1955 and 1956.
3. Taxpayer failed to appear at the hearing and was represented
by his accountant.
4. Taxpayer's petition for refund of unincorporated business
taxes paid for 1955 and 1956 requests a refund of all unincorporated
business taxes paid in both years. Taxpayer contended his "entire

income was from personal services rendered" as president of 72nd Street Properties Corporation, Inc.

5. The taxpayer performed most of his work at the corporation's office or at the building the corporation owned. He was president of the firm, a 25% stockholder therein, and was reimbursed for travel expenses by the firm. The taxpayer was reported as an employee of the firm for unemployment insurance purposes and was covered for workman's compensation as an officer of the corporation; neither social security nor withholding taxes were deducted from the income paid to him by the company. The taxpayer filed Schedule "C" with his Federal income tax return.

6. As president of 72nd Street Properties Corporation, Inc. the taxpayer's duties for this corporation consisted of activities such as contracting for repairs and do the leasing when the apartments became vacant. Taxpayer would advertise the vacancies and interview prospective tenants.

7. The taxpayer's representative at the hearing admitted that some of taxpayer's income for 1965 and 1966 was subject to unincorporated business taxes. This statement was based on the fact that taxpayer, Calvin E. Bell, also operated a business as a licensed real estate broker and also paid commissions to a sub-broker. Taxpayer claimed an office was maintained by him in connection with 72nd Street Properties Corporation, Inc. at his home and also at 311 East 54th Street. Taxpayer listed his address for his real estate brokerage business on his 1965 Schedule "C" as 311 East 54th Street. The taxpayer's representative failed to clearly delineate which business expenses were for his alleged employment by the firm and which expenses were for his real estate brokerage.

income was from personal services rendered as president of
Vand Street Properties Corporation, Inc.

5. The taxpayer continued most of his work at the corporation's
office or at the building the corporation owned. He was president
of the firm, a 25% stockholder therein, and was reimbursed for travel
expenses by the firm. The taxpayer was reported as an employee of
the firm for unemployment insurance purposes and was covered for
workman's compensation as an officer of the corporation; neither
social security nor withholding taxes were deducted from the income
paid to him by the company. The taxpayer filed Schedule "C" with
his Federal income tax return.

6. He president of Vand Street Properties Corporation, Inc.
the taxpayer's duties for this corporation consisted of activities
such as contracting for repairs and in the leasing when the apartments
became vacant. Taxpayer could advise the tenants and inspectors
prospective tenants.

7. The taxpayer's representative as the hearing stated that
some of taxpayer's income for 1963 and 1964 was subject to undistributed
profits business taxes. This statement was based on the fact that
taxpayer, Calvin S. Bell, also operated a business as a licensed
real estate broker and also paid commissions to a sub-broker. Tax-
payer claimed an office was maintained by him in connection with
Vand Street Properties Corporation, Inc. at his home and also at
211 East 54th Street. Taxpayer listed his address for the year
estate property business on his 1963 Schedule "C" as 211 East 54th
Street. The taxpayer's representative failed to identify documents
which business expenses were for his alleged apartment at this time
and which expenses were for his real estate brokerage.

CONCLUSIONS OF LAW

The taxpayer has failed to submit documentary or substantial evidence to establish his income received from 72nd Street Properties Corporation, Inc., was received as an employee of said corporation. Since no clear delineation was sufficiently established by the taxpayer between the income received by taxpayer from 72nd Street Properties Corporation, Inc. and from his real estate brokerage, the income received from both sources during 1965 was integrated business income and was therefore properly subject to unincorporated business taxes.


DECISION

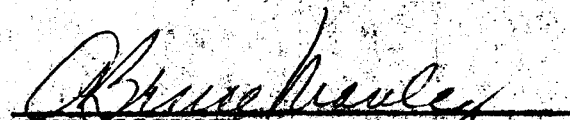
The taxpayer's petition for refund is denied.

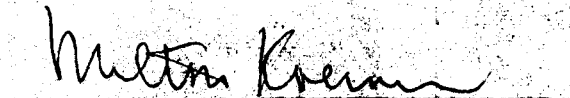
DATED: Albany, New York

July 2, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

DECLARATION OF AID

The taxpayer has failed to submit documentary or substantial evidence to establish his income received from 1704 Street Properties Corporation, Inc., was received as an employee or said corporation. Since no clear delineation was initially established by the taxpayer between the income received by taxpayer from 1704 Street Properties Corporation, Inc. and from his real estate brokerage, the income received from both sources during 1965 was integrated business income and was therefore properly subject to minimum tax business taxes.

DECISION

The taxpayer's petition for refund is denied.

STATE TAX COMMISSIONER

DATE: Albany, New York

JULY 2, 1966

COMMISSIONER

COMMISSIONER

COMMISSIONER