

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
MATHEW I. ERGAS

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(s) 23 of the
Tax Law for the (Year(s) 1963, 1964 &
1965

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 24th day of January , 1974 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Mathew I. Ergas


(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Mathew I. Ergas
Rekov Kiryat Maske 17
Jerusalem, Israel

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

24th day of January , 1974.



STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MATHEW I. ERGAS

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, 1964 & 1965

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 9th day of January, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Mathew I. Ergas

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

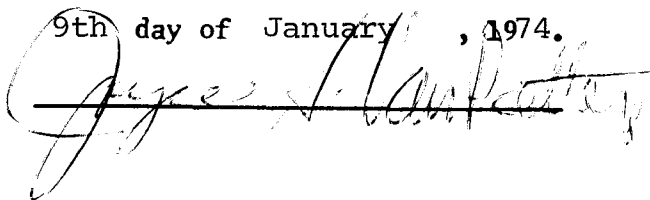
wrapper addressed as follows: Mr. Mathew I. Ergas
174 East 74th Street
New York, New York 10021

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

9th day of January, 1974.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MATHEW I. ERGAS

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, 1964 & 1965

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 9th day of January , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Isaac Ergas

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

wrapper addressed as follows: Mr. Isaac Ergas
1199 Park Avenue
New York, New York 10028

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

9th day of January , 1974.

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

Mario A. Procaccino,

~~XXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

January 9, 1974

Mr. Mathew I. Ergas
174 East 74th Street
New York, New York 10021

Dear Mr. Ergas:

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

Please take further notice that pursuant to
Section(s) **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,

Nigel G. Wright
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
MATHEW I. ERGAS	:	DECISION
	:	
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law	:	
for the Years 1963, 1964, and 1965.	:	

Mathew I. Ergas, filed a petition for redetermination of a deficiency issued under date of September 25, 1967, for unincorporated business taxes in the amount of \$755.32 plus interest of \$110.34 for a total of \$865.66 for the years 1963, 1964, and 1965.

A hearing was duly held on September 12, 1973, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, before Nigel G. Wright, Hearing Officer. The petitioner was represented by Issac Ergas, his son. The Income Tax Bureau was represented by Saul Heckelman, Esq., appearing by Francis X. Boylan, Esq.

The record of said hearing has been duly examined and considered.

ISSUE

The issue in this case is whether the petitioner is engaged in a business which would thereby subject him to unincorporated business tax.

FINDINGS OF FACT

1. For many years Mr. Ergas followed the career of trading in commodities. In years prior to 1963, he had been connected with

commodity trading firms in New York City. This did not continue during the years in question.

2. In the years here involved, Mr. Ergas traded in commodities for his own account to a small extent. His primary income, however, came from fixed fees paid to him by a Mr. C. Armistead Motz, who was a very active trader in commodities and who had an office and staff on East 48th Street, New York City. These fees were \$15,000, \$16,000, and \$15,000 for the three years 1963, 1964, and 1965. No taxes or social security payments were withheld by Mr. Motz from the fees paid to Mr. Ergas. Mr. Ergas incurred expenses in connection with the income of between \$600 and \$1,200 a year. The relationship between Mr. Ergas and Mr. Motz is described as casual and haphazard.

3. Mr. Ergas did not maintain his own office. He did not hold himself out generally as a commodity advisor nor was he registered with any regulatory agency as such.

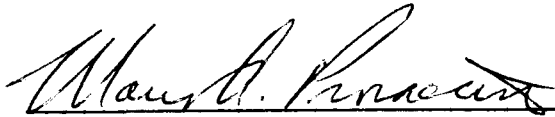
CONCLUSIONS OF LAW

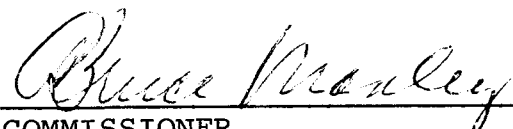
A. The petitioner is engaged in gainful activity requiring the expenditure of expenses. He is not an employee. The tax is applicable.


B. The deficiency is found to be correct and is due together with such additional interest as may be computed under section 684 of the Tax Law.

DATED: Albany, New York
January 9, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER



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
Mario A. Procaccino,
~~FOR THE COMMISSIONER~~ PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

January 9, 1974

Mr. Mathew I. Ergas
174 East 74th Street
New York, New York 10021

Dear Mr. Ergas:

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

Please take further notice that pursuant to
Section(s) 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,

Nigel G. Wright
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

Mr. Mathew I. Ergas
174 East 74th Street
New York, New York 10021



- ☐ Moved, left no address
 - ☐ No such number
 - ☒ Moved, not forwardable
 - ☐ Addressee unknown
- NEW YORK, N.Y. 10021



LENOX HILL
STATION

MEMORANDUM

TO: Mr. Gabriel DiCerbo, Chief
Review Unit
Income Tax Bureau
Room 104, Building #8

DATE: 1/17/74

SOCIAL SECURITY NO.

FROM: Nigel G. Wright
Hearing Unit
Room 214A, Building #9

058-22-5808

RE: Mathew I. Ergas
174 East 74th St.
New York, N.Y. 10021

Please advise as to the last known address for the above named taxpayer.

Nigel G. Wright
HEARING OFFICER (ref)

Taxpayer's last known address is:

REKOV KIRYAT MASKE 17
JERUSALEM, ISRAEL

RECEIVED
NEW YORK
FEBRUARY 1974

REVIEWED
ALBANY OFFICE

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
MATHEW I. ERGAS	:	DECISION
	:	
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law	:	
for the Years 1963, 1964, and 1965.	:	

Mathew I. Ergas, filed a petition for redetermination of a deficiency issued under date of September 25, 1967, for unincorporated business taxes in the amount of \$755.32 plus interest of \$110.34 for a total of \$865.66 for the years 1963, 1964, and 1965.

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The record of said hearing has been duly examined and considered.

ISSUE

The issue in this case is whether the petitioner is engaged in a business which would thereby subject him to unincorporated business tax.

FINDINGS OF FACT

1. For many years Mr. Ergas followed the career of trading in commodities. In years prior to 1963, he had been connected with

2001 NOV 07 07:10

NOT RECORDED BY AIR

in the Matter of

90-1324

SECRET

1. The following information is being furnished to you for your information and for your use in the event you are called upon to testify in court or before a legislative committee or other body.

Revised, 1944.

БЕЛОРУСЬ

NO 351

in a business which would thereby subject him to considerable

ALL INFORMATION CONTAINED
HEREIN IS UNCLASSIFIED

SECRET

1. But early 1960s Mr. Wilson followed the path of working in construction work but as Chief of Youngstown of construction in

commodity trading firms in New York City. This did not continue during the years in question.

2. In the years here involved, Mr. Ergas traded in commodities for his own account to a small extent. His primary income, however, came from fixed fees paid to him by a Mr. C. Armistead Motz, who was a very active trader in commodities and who had an office and staff on East 48th Street, New York City. These fees were \$15,000, \$16,000, and \$15,000 for the three years 1963, 1964, and 1965. No taxes or social security payments were withheld by Mr. Motz from the fees paid to Mr. Ergas. Mr. Ergas incurred expenses in connection with the income of between \$600 and \$1,200 a year. The relationship between Mr. Ergas and Mr. Motz is described as casual and haphazard.

3. Mr. Ergas did not maintain his own office. He did not hold himself out generally as a commodity advisor nor was he registered with any regulatory agency as such.

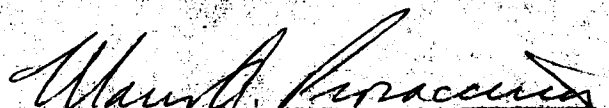
CONCLUSIONS OF LAW


A. The petitioner is engaged in gainful activity requiring the expenditure of expenses. He is not an employee. The tax is applicable.

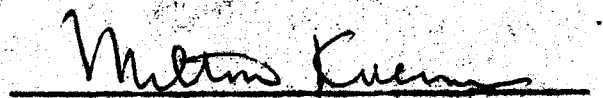
B. The deficiency is found to be correct and is due together with such additional interest as may be computed under section 684 of the Tax Law.

DATED: Albany, New York
January 9, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

commodity trading firms in New York City. This did not continue

during the years in question.

2. In the years from 1954 to 1956, these firms traded in commodities

for his own account, to a small extent. His primary interest, however,

came from fixed fees paid to him by a Mr. J. A. [unclear] [unclear], who

was a very active trader in commodities and who had an office

and staff on West 42nd Street, New York City. These fees were

\$12,000, \$16,000, and \$18,000 for the three years 1954, 1955, and

1956. No taxes or social security payments were withheld by

Mr. [unclear] from the fees paid to Mr. [unclear]. Mr. [unclear] incurred

expenses in connection with the income of between \$500 and \$1,000

a year. The relationship between Mr. [unclear] and Mr. [unclear] in

described as casual and infrequent.

3. Mr. [unclear] did not maintain his own office. He did not

hold himself out generally as a commodity trader nor was he

registered with any regulatory agency as such.

CONCLUSIONS OF LAW

1. The petitioner is engaged in a business of actively trading

the expenditure of expenses. He is not an employee. The law is

applicable.

2. The testimony is found to be correct and is the basis

with such additional interest as may be required under section 664

of the tax law.

CITIZEN ALBANY, NEW YORK

JANUARY 2, 1957

STATE TAX COMMISSIONER

COMMISSIONER

COMMISSIONER

COMMISSIONER