

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

HARVEY DICKLER

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Unincorporated Business :  
Taxes under Article ~~(x)~~ 23 of the :  
Tax Law for the Year ~~(sixty-six)~~ 1965. :

State of New York  
County of Albany

Catherine Steele, 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 28th day of September, 1976, she served the within  
Notice of Decision by (certified) mail upon Harvey Dickler

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

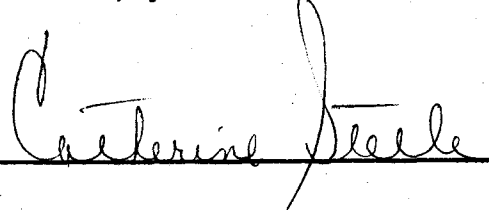
as follows: Mr. Harvey Dickler  
33 Cloverfield Road  
Valley Stream, New York 11581

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 Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~  
~~of the~~ 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  
28th day of September, 1976

  
\_\_\_\_\_

  
\_\_\_\_\_



**TAX APPEALS BUREAU**  
STATE CAMPUS  
ALBANY, N.Y. 12227

**September 28, 1976**

TELEPHONE: (518) **457-3850**

Dear Mr. Dickler:

Please take further notice that pursuant to Section ~~720~~ **722** of the Tax Law, any proceeding in court to review an adverse decision must be commenced within **4 months** from the date of this notice.

Very truly yours,

**Frank J. Puccia**  
**Supervisor of Small**  
**Claims Hearings**

**XXXXXXXXXXXXXKNOBBS XXXXX**

TA-1.12 (1/76)

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
HARVEY DICKLER	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law	:	
for the Year 1965.	:	

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Petitioner, Harvey Dickler, 33 Cloverfield Road, Valley Stream, New York 11581, filed a petition for redetermination of a deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for 1965. (File No. 5-48085172). On March 8, 1976 petitioner, Harvey Dickler, advised the State Tax Commission in writing that he desired to waive a small claims hearing and to submit the case to the State Tax Commission upon the entire record contained in the file.

ISSUE

Was petitioner's income from sales as a life insurance agent subject to unincorporated business tax.

FINDINGS OF FACT

1. Petitioner, Harvey Dickler, did not file an unincorporated business tax return for 1965. On audit, the Income Tax Bureau held that petitioner was engaged in the carrying on of a business and that all income was subject to unincorporated business tax. A Notice of Deficiency was issued August 31, 1970 for \$312.69 additional tax plus interest for a total of \$394.81 tax due.

2. Petitioner, Harvey Dickler, was a life insurance agent. Approximately 93% of insurance sold was life insurance. 7% was health insurance. In 1965 he sold policies for thirteen insurance companies. The Penn Mutual Life Insurance Company was his largest single source of income. Penn Mutual sales produced approximately 49% of petitioner's total business.

3. In 1954 petitioner, Harvey Dickler, entered into a written contract with the Penn Mutual Life Insurance Company which gave him independent agent status after four years.

4. Petitioner, Harvey Dickler, indicated his occupation as "self-employed" on his 1965 Federal return. His Federal schedule C included expense deductions for secretarial services, home rent, gifts, brokers license and home entertainment.

CONCLUSIONS OF LAW

A. That petitioner, Harvey Dickler, was engaged in the carrying on of a business within the meaning and intent of section 703(a) of the Tax Law and his income resulting therefrom is subject to New York State unincorporated business tax.

B. That the petition of Harvey Dickler is denied and the Notice of Deficiency is sustained.

DATED: Albany, New York  
September 28, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER