

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

SIDNEY GANS

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Unincorporated Business :
Taxes under Article ~~(8)~~ 23 of the :
Tax Law for the Year(s) ~~xxx Period(s)~~ :
1970 and 1972.

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 24th day of September, 1976, she served the within Notice of Decision by (certified) mail upon Sidney Gans ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Sidney Gans
66-35 Yellowstone Boulevard
Forest Hills, New York 11375
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 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

24th day of September, 1976

Catherine Steele

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

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

ADDRESS YOUR REPLY TO

September 24, 1976

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

Mr. Sidney Gans
66-35 Yellowstone Boulevard
Forest Hills, New York 11375

Dear Mr. Gans:

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.

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. They
will be referred to the proper party for reply.

Very truly yours,
Frank J. Puccia

Enc.

Frank J. Puccia
Supervisor of Small
Claims Hearings

~~cc: Mr. Gans, Mr. Puccia, Mr. [illegible]~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
SIDNEY GANS	:	DECISION
for a Redetermination of a Deficiency or	:	
for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law for	:	
the Years 1970 and 1972.	:	

Petitioner, Sidney Gans, 66-35 Yellowstone Boulevard, Forest Hills, New York 11375, filed a petition for redetermination of a deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for 1970 and 1972 (File No. 2-25894583). A small claims hearing was held before William Valcarcel, Small Claims Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on May 13, 1976, at 9:15 a.m. Petitioner appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq., (William Fox, Esq., of counsel).

ISSUE

Is the income received by the petitioner, Sidney Gans, from his activities as a sales representative subject to the unincorporated business tax?

FINDINGS OF FACT

1. Petitioner did not file an unincorporated business tax return for 1970 and 1972.

2. Upon audit, the Income Tax Bureau issued a deficiency holding the income from his activities as a sales representative subject to the unincorporated business tax.

3. Petitioner is a sales representative, representing several firms. He maintains his own sales office at 347 Fifth Avenue in New York City, where he displays his various lines of merchandise.

4. Petitioner is compensated totally on a commission basis, with no withholding of payroll taxes and no reimbursement of business expenses.

5. Petitioner had no division of time and effort between the various firms he represented. These firms did not control, nor required accountability, of his time and activities.

CONCLUSIONS OF LAW

A. That the petitioner is subject to the unincorporated business tax within the meaning and intent of section 703 of Article 23 of the Tax Law.

B. That the petition of Sidney Gans is denied and the
Notice of Deficiency issued February 25, 1976 is sustained.

DATED: Albany, New York
September 24, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

TA-26 (4-76) 25M SMALL CLAIMS

STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

NS Cash 10

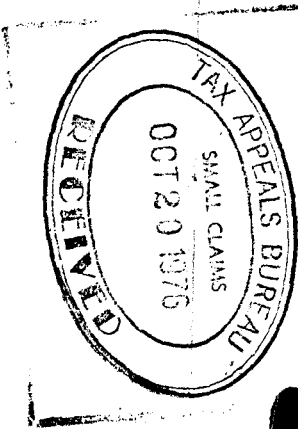
Mr. Sidney Gans
66-33 Yellowstone Boulevard
Forest Hills, New York 11375

*3858 sent
4-28*

CERTIFIED
No. 403731
MAIL

- ☒ Moved, left no address
- ☒ No such number
- ☒ Moved, no forwarding address
- ☐ Address unknown

RETURNED TO
SENDER



157-10-857
3-1-74

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
SIDNEY GANS

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Unincorporated Business
Taxes under Article(s) 23 of the
Tax Law for the Year(s) ~~XXXXXX~~
1970 and 1972.

State of New York
County of Albany

Carmen Mottolese, 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 October, 1976, she served the within
Notice of Decision by (certified) mail upon Sidney Gans
(~~XXXXXXXXXXXX~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. Sidney Gans
67-35 Yellowstone Boulevard
Forest Hills, New York 11375
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~~
~~XXXXXX~~ 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 October, 1976.

Carmen Mottolese

Janet Maca