

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

GEORGE BASS

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Unincorporated Business :
Taxes under Article(*) 23 of the :
Tax Law for the Year(s) ~~xxx Period(s)~~ :
1969, 1970 and 1971.

State of New York
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that
~~he~~ is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 27th day of April , 1977, ~~he~~ served the within
Notice of Decision by (certified) mail upon George Bass

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

Mr. George Bass
184 Jefferson Avenue
Island Park, New York 11558

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

27th day of April , 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

GEORGE BASS

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(s) ~~1969, 1970 and 1971~~ :
1969, 1970 and 1971.

State of New York
County of Albany

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~~he~~ is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 27th day of April, 1977, ~~he~~ served the within
Notice of Decision by (certified) mail upon Paul J. Feldman

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:

Paul J. Feldman, CPA
Max M. Feldman & Co.
20 West Park Avenue
Long Beach, New York 11561

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

27th day of April, 1977.

Bruce Batchelor

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

April 27, 1977

TELEPHONE: (518) **457-1723**

Mr. George Bass
184 Jefferson Avenue
Island Park, New York 11558

Dear Mr. Bass:

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

Please take further notice that pursuant to
Section **(M) 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
Frank J. Puccia
Supervisor of Small
Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
GEORGE BASS	:	DECISION
for Redetermination of a Deficiency	:	
or for Refund of Unincorporated	:	
Business Taxes under Article 23 of	:	
the Tax Law for the Years 1969, 1970	:	
and 1971.	:	

Petitioner, George Bass, residing at 184 Jefferson Avenue, Island Park, New York 11558, has filed a petition for redetermination of a deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1969, 1970 and 1971. (File No. 1-78963608).

A small claims hearing was held before Joseph Chyrywaty, Small Claims Hearing Officer, on January 26, 1977 at 1:15 P.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared with his representative, Paul J. Feldman, C.P.A. The Income Tax Bureau appeared by Peter Crotty, Esq., (Louis Senft, Esq. of counsel).

ISSUE

Was the income derived from the petitioner, George Bass' activities as a sales representative during the years 1969, 1970 and 1971 subject to the unincorporated business tax imposed under Article 23 of the Tax Law?

FINDINGS OF FACT & CONCLUSIONS OF LAW

1. Petitioner, George Bass, was a commissioned salesman representing from four to seven principals during the years 1969, 1970 and 1971.

2. One of petitioner's principals from whom he received approximately half of his commission income during each of the years in issue required that he attend trade shows and appear at the showroom one day each week; however, his daily activities were not generally directed.

3. Petitioner was assigned a specific territory but arranged his own travel schedule and used his own discretion as to the division of time and sales techniques regarding his various principals.

4. The principals he represented did not withhold any payroll taxes or pension plan payments.

5. Petitioner, George Bass, uses his garage to store product samples, spare parts and promotional samples. He claims the expense for his garage and other business-related expenses on Federal schedule 1040C.

6. Petitioner, George Bass, maintained his own Keogh self-employed retirement plan during the years in issue.

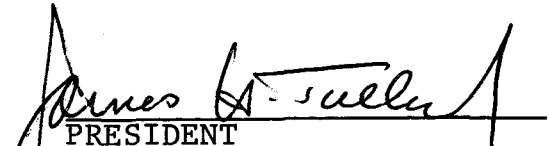

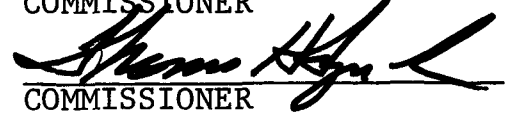
7. That the income derived by petitioner, George Bass, from his activities as a sales representative during the years 1969, 1970 and 1971 constituted income received as an independent

contractor and not as an employee and his income derived therefrom was subject to the unincorporated business tax in accordance with the meaning and intent of section 703 of the Tax Law.

8. That the petition of George Bass is denied and the Notice of Deficiency issued August 25, 1975 is sustained.

DATED: Albany, New York
April 27, 1977

STATE TAX COMMISSION


PRESIDENT

COMMISSIONER

COMMISSIONER