

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
NORMAN MARTIN

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) ~~1970 & 1971~~ :  
1970 & 1971

State of New York  
County of Albany

Marsina Domini, 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 15th day of July, 1977, she served the within  
Notice of Decision by (certified) mail upon Norman Martin  
~~representative of the~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. Norman Martin  
270 West End Avenue  
New York, New York  
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~~ 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

15th day of July, 1977.

Marsina Domini

Janet Mac

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
NORMAN MARTIN

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) ~~1970 & 1971~~ :  
1970 & 1971

State of New York  
County of Albany

Marsina Donnini, 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 15th day of July, 1977, she served the within Notice of Decision by (certified) mail upon Howard Tanenbaum, Accountant (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Howard Tanenbaum, Accountant  
3293 Bertha Drive  
Baldwin, New York 11510  
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

15th day of July, 1977.

Marsina Donnini

Janet Mack



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227  
**July 15, 1977**

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

**Mr. Norman Martin**  
**270 West End Avenue**  
**New York, New York**

**Dear Mr. Martin:**

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

You have now exhausted your right of review at the administrative level. Pursuant to section **(x) 690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

**JOSEPH CHIRIYATTY**  
**Hearing Examiner**

cc: Petitioner's Representative  
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
NORMAN MARTIN	:	DECISION
for Redetermination of Deficiency or for	:	
Refund of Unincorporated Business Taxes	:	
under Article 23 of the Tax Law for the	:	
Years 1970 and 1971.	:	

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Petitioner, Norman Martin, 270 West End Avenue, New York, New York, has filed a petition for redetermination of deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1970 and 1971. (File No. 1-86601316). A small claims hearing was held before Joseph Chyrywaty, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on October 26, 1976 at 2:45 P.M. Petitioner appeared by Howard Tanenbaum, Accountant. The Income Tax Bureau appeared by Peter Crotty, Esq., (Frank Levitt, Esq. of counsel).

ISSUE

Was the income derived from the petitioner, Norman Martin's activities as a writer, composer and lyricist during the years 1970 and 1971 subject to the unincorporated business tax?

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioner, Norman Martin, was a writer, composer and lyricist during the years in issue. His activities during these years included writing songs, writing stage shows, producing and writing commercials for television.

2. During 1970 and 1971, the petitioner earned \$8,913.68 and \$57,342.68, respectively from his activities as a producer and writer of television commercials. The remainder of his income for these years was earned writing songs and writing stage shows.

3. That the activities of petitioner, Norman Martin, which include writing and producing commercials for television did not constitute the practice of a profession exempt from the imposition of unincorporated business tax in accordance with the meaning and intent of section 703(c) of the Tax Law and that the income derived therefrom is subject to the unincorporated business tax. During 1970 and 1971 the petitioner incurred expenses of \$3,712.59 and \$33,932.00 respectively, attributable to his activities as a producer and writer of television commercials.

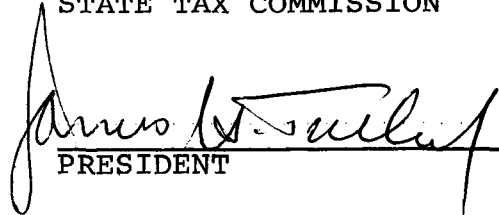
4. That the activities of petitioner, Norman Martin, as a writer, composer and lyricist which include the writing of songs and writing of stage shows during the years 1970 and 1971 constitute the practice of a profession which is exempt from the unincorporated business tax under section 703(c) of the Tax Law.

5. That the petition of Norman is granted to the extent that only income derived from writing and producing television commercials in the amounts of \$8,913.68 and \$57,342.68 for the years 1970 and 1971, respectively is subject to the unincorporated business tax;

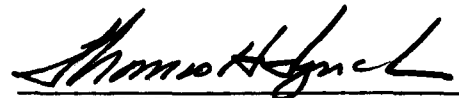
that business expenses incurred during 1970 in the sum of \$3,712.59 and during 1971 in the sum of \$33,932.00 are allowable business expenses for unincorporated business tax purposes; that the Income Tax Bureau is hereby directed to accordingly modify the Notice of Deficiency issued May 19, 1975; and, that except as so granted, the petition is in all other respects denied.

DATED: Albany, New York  
July 15, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER