

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
	:	
of	:	
MORRIS SALIT	:	Affidavit of Mailing
	:	of Notice of Decision,
	:	by Registered Mail
	:	
For a Redetermination of a Deficiency	:	
or a Refund of Unincorporated Business	:	
Taxes under Article(s) 16-A of the Tax	:	
Law for the year(s) 1956 and 1957	:	

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State of New York  
County of Albany

Patricia Whitman, being duly sworn, deposes and says, that she is an employee of the Department of Taxation and Finance, and that on the 4th day of June, 1969, she served the within Notice of Decision (or of "Determination") by registered mail upon Morris Salit the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Morris Salit, 210 Rugby Road, Brooklyn, NY and by delivering the same at Room 214a, Building 8, Campus, Albany, marked "REGISTERED MAIL" to a messenger of the Mail Room, Building 9, Campus, Albany, to be mailed by registered mail.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this

4th day of June, 1969.

*Grace E. Pritchard*

*Patricia Whitman*

BUREAU OF LAW *B. T. Determinations*

## MEMORANDUM

*Salit, Morris* *A-Z*

TO: Sol W. Knee  
Income Tax Bureau  
Attention: Floyd Worden

FROM: James Scott, Associate Attorney

SUBJECT: MORRIS SALIT

Article 16-A  
1956 and 1957

The Hearing Unit has forwarded a letter, dated October 16, 1969, from Morris Salit together with a \$303.88 check. In his letter, Mr. Salit states that although he believes the assessments involved to be erroneous, he nevertheless is reluctantly paying the sum referred to in a July 14, 1969 letter.

In view of the foregoing, the entire Income Tax Bureau file is herewith forwarded in order that you may administratively dispose of this case.

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Associate Attorney

JS:rlp  
Enc.  
October 14, 1969

cc: Edward Rook  
Secretary to the State Tax Commission



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
JOSEPH H. MURPHY, PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

STATE CAMPUS  
ALBANY, N. Y. 12226  
TELEPHONE 457-2655, 6, 7

July 14, 1969

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

Shelder and Weiss  
Attorneys at Law  
299 Broadway  
New York, New York 10007

Attention: Benjamin Shelder, Esq.

Re: Application of Morris Salit

Dear Sir:

Your letter of June 17, 1969 addressed to the State Tax Commission has been referred to me for reply.

The taxes, interest and other charges which will be due pursuant to the determination in the above captioned case are as follows:

<u>YEAR</u>	<u>ASSESSMENT NO.</u>	<u>UBT</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1956	B722785	\$ 59.29	\$2.96	\$ 34.09*	\$ 96.34
1957	B722786	126.57	6.33	72.78**	205.68
		\$185.86	\$9.29	\$106.87	\$302.02
		=====	=====	=====	=====

\*Add 30 cents each month or part thereof after August 15, 1969.

\*\*Add 63 cents each month or part thereof after August 15, 1969.

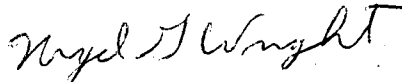
The amount of the undertaking which we require for an Article 78 proceeding is the minimum amount, \$500.00.

You may order a copy of the minutes of the hearing by writing to Mr. J. Gordon, Hearing Reporter, Law Bureau, State Tax Department, 80 Centre Street, New York City. The cost is \$.50 a page, and the transcript of this hearing consists of 17 pages. A copy of the minutes, of course, will be attached to our return in an Article 78 proceeding. Furthermore, if you wish, I can arrange that the State Tax Commission's copy be made available to you for examination at our 80 Centre Street offices.

I have noticed that there is a typographical error in the determination as rendered. The final paragraph states that the tax years involved were 1946 and 1947 instead of 1956 and 1957. While your letter seems to accept the correct reading of the determination, I can, if you wish, procure from the State Tax Commission an amended determination. I will not do so, however, unless you so request.

Let me assure you of our continued cooperation in this matter.

Very truly yours,



NIGEL G. WRIGHT  
Hearing Officer

NGW/lmh

(no reply made as of 10/7/69 - file)

SHEDLER & WEISS  
ATTORNEYS AT LAW  
299 BROADWAY  
NEW YORK, N. Y. 10007  
212 962-1114

BENJAMIN SHEDLER  
ALLEN H. WEISS  
STUART EDWARD LEVISON

SLOATSBURG OFFICE  
85 ORANGE TURNPIKE (RT. 17)  
SLOATSBURG, NEW YORK 10974  
914 753-5535

PLEASE REPLY TO: New York City  
OFFICE

June 17, 1969

JUN 25 1969

State Tax Commission  
State Campus  
Albany, New York

Re: State Tax Commission v. Morris Salit

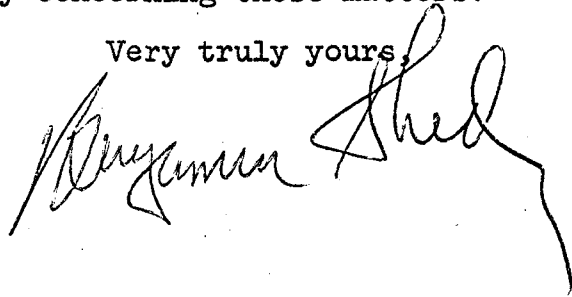
Gentlemen:

We have been retained by Morris Salit, above named tax payer, to institute an Article 78 proceedings to review the determination made by you that the tax payer is subject to the unincorporated tax for the tax years 1956 and 1957.

If you will be good enough to advise me of the amount of such taxes, interest and other charges involved in such determination I will arrange to have the same deposited with you pursuant to Section 375 of the Tax Law. Likewise, if you will advise me of the amount of the undertaking that you will require I will arrange to post same as well. Would you be good enough to advise me also whether the minutes in the hearing in which such determination was made is available to us.

May I hear from you promptly concerning these matters.

Very truly yours,



BS:em  
return receipt requested

RECEIVED  
DEPARTMENT OF  
TAXATION AND FINANCE  
JUN 24 1969  
LAW BUREAU

RECEIVED  
NEW YORK STATE  
INCOME TAX BUREAU  
JUN 23 1969  
Regulations and Interpretations Section  
ALBANY OFFICE

## BUREAU OF LAW

## MEMORANDUM

*0-15. To Reconsider A-Z*  
*Salit, Morris*

TO: Commissioners Murphy, Palestin and Macduff

FROM: Vincent P. Molineaux, Hearing Officer

SUBJECT: MORRIS SALIT, Application for Revision or Refund of Unincorporated Business Taxes under Article 16A of the Tax Law for the Years 1956 and 1957

A hearing on the above matter was held before me at 80 Centre Street, New York, New York, on May 27, 1965. The appearances and the evidence produced were as shown in the stenographic minutes and exhibits submitted herewith.

The petitioner, Morris Salit, claims exemption from the unincorporated business tax on the ground that he is practicing a profession as an electrical engineer. He has no academic degrees. The Department of Education licenses professional engineers which include civil, mechanical, electrical and chemical engineers. Petitioner is not so licensed. The work that he performs does not require a professional license; but when plans prepared by him are included in plans requiring the seal of a professional engineer, the seal of the licensed professional engineer with whom he shares office space is used. There is no partnership.

For the foregoing reasons, I recommend that the determination of the State Tax Commission affirming the denial be substantially in the form submitted herewith.

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Hearing Officer

VPM:lb

November 1, 1965

To..... Mr. Edward Rook

To be submitted to the Commission for their approval.

May 15, 1969

NWpw

A handwritten signature in dark ink, appearing to be 'Nigel G. Wright', written in a cursive style.

From Nigel G. Wright

PATCH T (FILE A)





STATE OF NEW YORK  
STATE TAX COMMISSION

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IN THE MATTER OF THE APPLICATION OF  
MORRIS SALIT  
FOR REVISION OR REFUND OF UNINCORPORATED:  
BUSINESS TAXES UNDER ARTICLE 16-A OF THE:  
TAX LAW FOR THE YEARS 1956 AND 1957  
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The petitioner having filed an application for refund or revision of taxes assessed under Article 16-A of the Tax Law for the years 1956 and 1957, and a hearing having been held before Vincent P. Molineaux, Hearing Officer, on May 27, 1965, and the record and exhibits having been duly examined and considered,

The State Tax Commission finds:

(1) That the petitioner filed personal income tax returns for the years 1956 and 1957 on which the tax shown to be due was paid.

(2) That assessments numbered B722785 for the year 1956, and B722786 for the year 1957 were issued on January 15, 1960 on the grounds that the business activities of the petitioner constitute a carrying on of an unincorporated business, the income from which is subject to the unincorporated business tax pursuant to Article 16-A of the Tax Law.

(3) That petitioner applied for revision of the above assessments on the ground that his activities constitute the practice of the profession of electrical engineering, which application was denied.

(4) That petitioner holds no academic engineering degrees and is not licensed as a professional engineer by the New York State Department of Education.

(5) That petitioner's work during the years in question included the preparation of electrical plans for construction which are provided to the contractor. Similar plans prepared by professional engineers

and architects require a seal and are filed with the city in which the construction is to be carried out. Electrical plans are not required to be so filed.

(6) That a related phase of petitioner's work is the designing of electric systems which sometimes include estimates of cost and the preparation of straight estimates of cost.

(7) That petitioner shares office space with a professional engineer with whom he sometimes combines his work, and the seal of the professional engineer is used when the combined work is annexed to a set of plans. The fee is a single payment which is divided between the engineer and the petitioner proportionately, depending on the amount of the work.

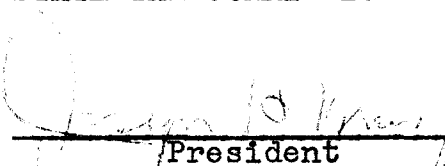
(8) That the petitioner's activities do not constitute the practice of a profession within the meaning of Section 386 of the Tax Law.

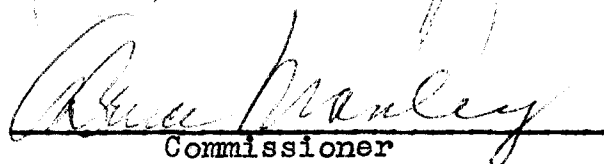
Based upon the foregoing, the State Tax Commission  
DETERMINES:

That the taxes assessed under Article 16-A of the Tax Law for years 1946 and 1947 are correct and legally due and the denial of the application for refund or revision is affirmed.

DATED: Albany, New York, this 2nd day of June 1969.

STATE TAX COMMISSION

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner