

STATE OF NEW YORK
STATE TAX COMMISSION

Friedman

*U.B.T.,
1970*

In the Matter of the Petition

of

William Friedman

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business:
Taxes under Article(s)^m 23 of the
Tax Law for the (Year(s)) 1962

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

*James Mahler
cc'd #
99-338*

State of New York
County of Albany

Claire A. Draves, 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 December, 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Benjamin Mahler, Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Benjamin Mahler, Esq.
39 Broadway
New York, New York 10004

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative
of) 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 December, 1970.

Edward Rook

Claire A. Draves

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
William Friedman

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business:
Taxes under Article(s) 23 of the
Tax Law for the (Year(s) 1962

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State of New York
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she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 28th day of December, 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon William Friedman

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: William Friedman
170 Crabapple Road
Manhasset, 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 Post Office Department within the State of New York.

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of) petitioner herein and that the address set forth on said wrapper is the last
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Sworn to before me this

28th day of December, 1970.

Edward Rook

Claire A. Draves

STATE OF NEW YORK
STATE TAX COMMISSION

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In the Matter of the Petition :

of :

WILLIAM FRIEDMAN :

FOR REDETERMINATION OF A DEFICIENCY :

OR FOR REFUND OF UNINCORPORATED BUSINESS

TAXES UNDER ARTICLE 23 OF THE TAX LAW :

FOR THE YEAR 1962.

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The taxpayer herein having filed a petition for re-determination of a deficiency or for refund of unincorporated business tax under Article 23 of the Tax Law for the year 1962 (File No. 2-3729656) and a hearing having been held in connection therewith at the office of the State Tax Commission, 80 Centre Street, New York, N. Y. on the 21st day of December, 1965 before Solomon Sies, Hearing Officer of the Department of Taxation & Finance, at which hearing the taxpayer appeared personally and was represented by Benjamin Mahler, Esq., testimony having been taken and the matter having been duly examined and considered,

The State Tax Commission hereby finds:

(1) That William and Marcelle Friedman filed a joint New York State income tax resident return for the year 1962; that the taxpayer William Friedman reported on Schedule "A" business income consisting of "Commissions" in the amount of \$23,315.40; that the aforementioned taxpayer did not file any unincorporated business tax return for said year; that on March 29, 1965 the Department of Taxation & Finance issued a Statement of Audit Changes against the said taxpayer holding that his business activities constituted the carrying on of an unincorporated business subject to unincorporated business tax and, accordingly, issued a Notice of Deficiency against

THE UNITED STATES OF AMERICA
DEPARTMENT OF THE INTERIOR

Geological Survey

WATER RESOURCES DIVISION

REPORT OF THE
COMMISSIONER OF THE GEOLOGICAL SURVEY
ON THE
PROGRESS OF THE WORK DURING THE YEAR
1900

The Commissioner of the Geological Survey has the honor to acknowledge the receipt of the report of the Chief of the Division of Water Resources, and to express his appreciation of the valuable information it contains. The report shows that the work of the Division during the year 1900 has been most successful, and that the progress made has been of the highest order. The Division has been able to complete the work assigned to it, and has been able to make a valuable contribution to the knowledge of the water resources of the United States. The Commissioner is confident that the work of the Division during the year 1900 has been of the highest order, and that the progress made has been of the highest order.

The Division of Water Resources has been able to complete the work assigned to it, and has been able to make a valuable contribution to the knowledge of the water resources of the United States. The Commissioner is confident that the work of the Division during the year 1900 has been of the highest order, and that the progress made has been of the highest order. The Division has been able to complete the work assigned to it, and has been able to make a valuable contribution to the knowledge of the water resources of the United States. The Commissioner is confident that the work of the Division during the year 1900 has been of the highest order, and that the progress made has been of the highest order.

said taxpayer in the amount of \$733.54 including tax, penalty and interest.

(2) That during the year 1962 and prior thereto, the taxpayer was a sales representative for Weber Shoe Co., Inc. of Tipton, Mo. on a straight commission basis; that he was not reimbursed for any of his expenses; that the taxpayer covered the territory of New York State up to Albany, New Jersey, and Philadelphia, Pa.; that all orders received by the taxpayer were subject to the approval of the principal and the taxpayer was required to attend sales meetings and conferences from time to time.

(3) That in connection with his activities the taxpayer maintained a showroom in the Marbridge Building at 47 West 34th Street, New York City; that the lease of the showroom was in taxpayer's name; that he paid the rent therefor and, also, maintained a telephone answering service; that the taxpayer took and received orders at the showroom; that he had no employees or assistants; that in May, 1962 The Green Shoe Mfg. Co. acquired control of the stock of Weber Shoe Co., Inc. and in July, 1962 the lease for the showroom premises previously occupied by taxpayer was not renewed; that instead, the Green Shoe Mfg. Co. leased new offices on a different floor in the same building, which were used as offices and showrooms by Green Shoe Mfg. Co., Weber Shoe Co., Inc. and another subsidiary of Green; that Weber Shoe Co., Inc. paid a pro-rata share for the showroom and deducted \$75.00 a month from the commissions due the taxpayer; that the showroom was not used exclusively for the display of merchandise.

(4) That the principal did not deduct Federal or State Withholding or Social Security taxes from the compensation paid

which was in the hands of the Government, and

the following:

(1) The following is a list of the

and for the purpose of the following:

the following, and in the following:

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and in the following, and in the following:

(3) The following is a list of the

and in the following, and in the following:

to taxpayer; that the taxpayer was not regarded by his principal as an employee for payroll tax purposes; that on Schedule "C" of his Federal Income Tax Return for the year 1962, the taxpayer reported gross commissions in the amount of \$34,124.60 and business expenses in the amount of \$10,809.20, of which \$1,201.17 represented rent on business property (showroom), \$4,059.09 represented office maintenance and expenses and \$1,972.10 represented "shoe shows"; that on said Federal return the taxpayer reported self-employment tax paid in the amount of \$225.60.

(5) That the principal did not exercise sufficient supervision and control of the activities of the taxpayer with respect to the manner and method in which he was to make sales so as to constitute an employer-employee relationship.

Based upon the foregoing findings and all of the evidence presented herein,

The State Tax Commission hereby

DECIDES:

That the taxpayer during the year 1962 was not an employee, but an independent contractor carrying on an unincorporated business solely within the State of New York; that the income derived therefrom was subject to Unincorporated Business Tax within the intent and meaning of Section 703, Article 23 of the Tax Law; that, accordingly, the Statement of Audit Changes and Notice of Deficiency for the year 1962 are correct; that the same do not include any tax or other charge which could not have been lawfully demanded and that the taxpayer's petition for re-determination of a deficiency filed by him with respect thereto

to the extent of the amount of the balance

of the account for the year ending 1934

of the account for the year ending 1935

of the account for the year ending 1936

of the account for the year ending 1937

of the account for the year ending 1938

of the account for the year ending 1939

of the account for the year ending 1940

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of the account for the year ending 1954

of the account for the year ending 1955

of the account for the year ending 1956

of the account for the year ending 1957

of the account for the year ending 1958

of the account for the year ending 1959

be, and the same is hereby denied.

Dated: Albany, N. Y. on the
21st day of December 1970.

STATE TAX COMMISSION

Norman Gallman
Acting President

Bruce Nauley
Commissioner

Milton Korne
Commissioner