

STATE OF NEW YORK  
STATE TAX COMMISSION

*Litchtig, Samuel*  
*U.B.T.*  
*1970*

In the Matter of the Petition

of  
Samuel Litchtig

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

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) 1961 & 1962 :

State of New York  
County of Albany

Diane Farrington , 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 20th day of November , 1970 , she served the within Notice of Decision (or Determination) by (certified) mail upon Samuel Litchtig (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Samuel Litchtig  
213-11 86th Avenue  
Queens Village 27, 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.

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

20th day of November , 1970.

*Jack Wright*

*Diane Farrington*

STATE OF NEW YORK

STATE TAX COMMISSION

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| In the Matter of the Petition            | : |          |
| of                                       | : |          |
| SAMUEL LICHTIG                           | : | DECISION |
| for a Redetermination of a Deficiency    | : |          |
| or for Refund of Unincorporated Business | : |          |
| Taxes under Article 23 of the Tax Law    | : |          |
| for the years 1961 and 1962              | : |          |

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Petitioner, Samuel Lichtig, 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 1961 and 1962. (File # 2-6643767) A formal hearing was held before Francis X. Boylan, Hearing Officer, at the offices of the State Tax Commission, New York City, on February 17, 1970 at 9:30 A.M. Petitioner, Samuel Lichtig, appeared in person. The Income Tax Bureau appeared by Edward H. Best, Esq. (Solomon Sies, Esq., of counsel).

FINDINGS OF FACT

1. Petitioner, Samuel Lichtig, and his wife filed joint New York State income tax resident returns for the years 1961 and 1962. He did not file any unincorporated business tax returns for the years 1961 and 1962.

2. On April 11, 1966, the Income Tax Bureau issued a statement of audit changes against petitioner imposing unincorporated business tax upon the income received by him from his activities as a salesman during 1961 and 1962 upon the ground that his sales activities constituted the carrying on of an unincorporated business in accordance with the provisions of Article 23 of the Tax Law and accordingly issued a notice of deficiency therefor in the sum of \$610.56.

STATE OF TEXAS  
COUNTY OF DALLAS

IN SENATE,  
January 11, 1901.  
REPORT  
OF THE  
COMMISSIONER OF THE  
LAND OFFICE,  
IN RESPONSE TO A RESOLUTION  
PASSED BY THE SENATE  
MAY 11, 1899.

ALBION B. HARRIS,  
COMMISSIONER OF THE LAND OFFICE.  
REPORT  
IN RESPONSE TO A RESOLUTION  
PASSED BY THE SENATE  
MAY 11, 1899.  
ALBION B. HARRIS,  
COMMISSIONER OF THE LAND OFFICE.

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3. Petitioner, Samuel Lichtig, was a children's wear salesman. During the years 1961 and 1962 he represented three unaffiliated firms in the sale of children's wear. The items sold by him for each firm were non-competitive. He did not have an office or a business telephone. He used his home only for the storage of merchandise and records. One of the firms paid one half of the cost of a health, accident and life insurance plan.

4. During the years 1961 and 1962 the firms for whom petitioner, Samuel Lichtig, sold merchandise did not withhold New York State and Federal withholding taxes and Social Security taxes from the commissions paid to him. On Schedule "C" of his 1961 and 1962 federal income tax returns he deducted business expenses in connection with his sales activities. He participated in four trade shows a year. He paid all expenses in connection with the trade shows including the fees for the rental of space and the costs of non-clerical assistants. He was not reimbursed for any of his expenses. These firms did not exercise any control over him as to the time spent or the manner or means by which he was to perform his activities, except to limit the geographic area in which he could sell. He was not required to submit periodic reports of his activities.

#### CONCLUSIONS OF LAW

A. That petitioner, Samuel Lichtig's representation of more than one firm in the sale of children's wear combined with his employment of assistants at trade shows during the years 1961 and 1962 constituted the carrying on of an unincorporated business in accordance with the meaning and intent of Section 703(f) of the Tax Law.

• *Staphylococcus aureus* (11%) • *Staphylococcus epidermidis* (13.4%) • *Staphylococcus saprophyticus* (10.5%) • *Pseudomonas aeruginosa* (10.5%) • *Enterobacteriaceae* (10.5%)

conclusioni di cui si è parlato in questa sede, e che sono state oggetto di un'ampia discussione in sede di aula, e che sono state approvate all'unanimità.

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and the corresponding  $\mathcal{H}_1$  and  $\mathcal{H}_2$  are

...and the other two are the same as in the previous case.

*W. J. Giesbrecht*

[illegible]

$\frac{d}{dt} \left( \frac{1}{2} m v^2 + \frac{1}{2} I \omega^2 \right) = \sum_i \vec{r}_i \cdot \frac{d\vec{F}_i}{dt}$  (work done by all forces)

1. *Environ. Monit. Assess.* 1998; 48: 1-10.

[illegible]

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with 10% (v/v) formalin, and the tissues were fixed in Bouin's fluid for 24 h, followed by 48 h in 100% ethanol. The tissues were then cleared in cedar oil and embedded in paraffin. The tissues were cut into 5-μm-thick sections and stained with hematoxylin and eosin (H&E) or periodic acid–Schiff (PAS) for 1 h. The sections were then dehydrated in 100% ethanol and cleared in cedar oil. The sections were then mounted on glass slides and covered with a coverslip.

B. That the income received by petitioner, Samuel Lichtig, from the firms he represented during the years 1961 and 1962 constituted receipts from his regular business of selling children's wear and not compensation as an employee exempt from the imposition of unincorporated business tax in accordance with the meaning and intent of Section 703 (b) of the Tax Law.

C. That the aforesaid activities of petitioner, Samuel Lichtig, during the years 1961 and 1962 constituted the carrying on of an unincorporated business and his income derived therefrom was subject to unincorporated business tax in accordance with the meaning and intent of Section 703 of the Tax Law.

D. That the petition of Samuel Lichtig, for a redetermination of a deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1961 and 1962 is denied and the notice of deficiency issued April 11, 1966 against petitioner, Samuel Lichtig, is sustained.

DATED: Albany, New York  
November 18, 1970

STATE TAX COMMISSION

Norman Gallivan  
COMMISSIONER

Bruce Manley  
COMMISSIONER

Milton Korman  
COMMISSIONER

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