

STATE OF NEW YORK
STATE TAX COMMISSION

Pradel, Friedrich J.
U.B.T - 16A
~~1959~~
1970

In the Matter of the Petition

of

Friedrich J. Pradel

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) 1959

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

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 30th day of December, 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Isidor R. Tucker,

Esq. (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Isidor R. Tucker, Esq.

50 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

30th day of December, 1970.

James S. Van Patten
Claire A. Draves

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

Friedrich J. Pradel

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) 1959

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OF NOTICE OF DECISION
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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 30th day of December, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Friedrich J. Pradel (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Friedrich J. Pradel
c/o Isidor R. Tucker, Esq.
50 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

30th day of December, 1970.

Claire A. Draves

James S. [Signature]

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application :
of :
FRIEDRICH J. PRADEL : DETERMINATION
for Revision or Refund of Unincorporated :
Business Taxes under Article 16-A of the :
Tax Law for the year 1959 :
:

Taxpayer having filed an application for revision or refund of assessment of additional unincorporated business taxes imposed under Article 16-A of the Tax Law for the year 1959 and a hearing having been held before Alfred Rubenstein, Esq., Hearing Officer, in the office of the State Tax Commission in the City of New York on November 4, 1968, in which the petitioner appeared through Isidore R. Tucker, Esq.,

The State Tax Commission hereby

FINDS:

(1) The issue involved in this proceeding concerns whether Friedrich J. Pradel is liable for unincorporated business taxes for the 1959 tax year based upon an additional assessment issued by the Income Tax Bureau on April 2, 1962, under assessment numbered TF282249 in the amount of \$653.92.

(2) Taxpayer was a sales representative for four West German companies.

(3) There was no control by any of the above mentioned companies over the time and efforts of the taxpayer. There was no employer-employee relationship.

(4) Taxpayer was paid strictly on a commission basis.

(5) Taxpayer maintained an office at 55 Liberty Street, New York City for the purpose of storing records, receiving mail and for telephone service. Taxpayer maintained no other office.

(6) Taxpayer spent more than thirty days of the tax year in this state.

(7) Taxpayer's return for the year in question is a New York State resident return, Form IT-201, showing his address as 55 Liberty Street. Taxpayer admitted to being a resident of New York on the 1959 tax return.

(8) Taxpayer attributed all income as reported on his federal return as being earned in New York.

(9) Taxpayer's federal and state returns show his earnings as business income as a sales representative.

(10) Taxpayer filed Schedule C-3 with his federal return for 1962 and paid \$225.60 Self-Employment Tax for Social Security.

Upon the foregoing findings and all the evidence in the case,
The State Tax Commission hereby

DETERMINES:

(A) The activities of the taxpayer during the year in question constituted the carrying on of an unincorporated business and the income derived therefrom is subject to the unincorporated business tax.

(B) The additional assessment is sustained and the application for revision is denied.

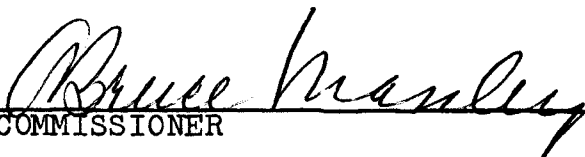
(C) Even if taxpayer was found not to be a resident of the State of New York he would still be liable to the personal income tax since he maintained only one office, that being in New York. Therefore, all income is attributable to sources within New York State.

DATED: Albany, New York
December 29, 1970

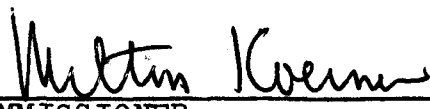
STATE TAX COMMISSION



PRESIDENT



COMMISSIONER



COMMISSIONER