

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

OTTO & FANNY TELTSCHER

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 and 1963

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

State of New York
County of Albany

Lynn Puerto

, 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 26 day of March , 19 70, she served the within

Notice of Decision (or Determination) by (certified) mail upon Henry R.
Scheinkman

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

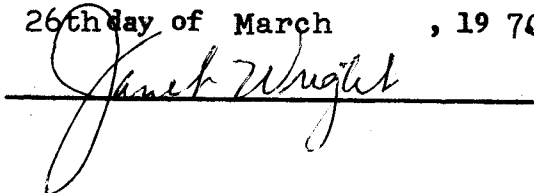
wrapper addressed as follows: Henry R. Scheinkman
570 7th Avenue
New York, New York 10018

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

26th day of March , 19 70





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

OTTO & FANNY TELTSCHER

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 and 1963:

AFFIDAVIT OF MAILING
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BY (CERTIFIED) MAIL

State of New York
County of Albany

Lynn Puerto, 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 26th day of March, 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Otto and Fanny
Teltscher (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Otto and Fanny Teltscher
854 W. 181 Street
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 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

26 day of March m, 1970.

Janet Wright

Lynn Puerto

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
OTTO and FANNY TELTSCHER :
For a Redetermination of a Deficiency :
or for Refund of Unincorporated Busi- :
ness Taxes under Article 23 of the :
Tax Law for the years 1962 and 1963 :

DECISION

The taxpayers having filed a petition pursuant to Sections 722 and 689 of the Tax Law for a redetermination of a deficiency under date of November 22, 1965, of unincorporated business taxes imposed by Article 23 of the Tax Law for the years 1962 and 1963 and a hearing thereon having been duly held before Nigel G. Wright, Hearing Officer, and the record having been duly examined and considered,

the State Tax Commission hereby

FINDS:

1. The sole question in this case is whether the taxpayer is exempt from the unincorporated business tax by reason of being an employee. The amounts of the asserted deficiencies, otherwise due, are not in dispute.

2. The deficiencies asserted are in the amount of \$292.65 for 1962 and \$329.47 for 1963 both with interest.

3. Mr. Teltscher is, and has been since 1954, a salesman for only one principle - the Reproducta Company, Inc. of 11 East 26th Street, New York City, New York, a publisher of greeting cards and Christmas cards.

4. Taxpayer sells to retailers, jobbers and church goods dealers in Manhattan, Staten Island, Westchester, Connecticut, Delaware, Maryland, Washington D. C., and Philadelphia.

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

1. The first of the two documents is a letter from the
2. author to the editor of the "New York Times" dated
3. 1964. It is a letter of protest against the
4. "New York Times" for publishing a story about
5. the "New York Times" which was a story about
6. the "New York Times" which was a story about
7. the "New York Times" which was a story about
8. the "New York Times" which was a story about
9. the "New York Times" which was a story about
10. the "New York Times" which was a story about

The following information was obtained from the records of the Department of Health, Education and Welfare:

related action items and status, etc.

as well as to appear in the background where speaking of her father.

• *Staphylococcus aureus* (Staph aureus) is a common cause of skin infections, such as abscesses, impetigo, and cellulitis. It can also cause more serious infections, such as pneumonia, sepsis, and toxic shock syndrome.

1. Don't use the word "and" to connect two ideas.

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the 1990s, the number of people in the world who are illiterate has increased from 1.2 billion to 1.5 billion. The number of illiterate people in the world is expected to increase to 1.8 billion by the year 2015. The number of illiterate people in the world is expected to increase to 2.1 billion by the year 2020. The number of illiterate people in the world is expected to increase to 2.4 billion by the year 2025. The number of illiterate people in the world is expected to increase to 2.7 billion by the year 2030. The number of illiterate people in the world is expected to increase to 3.0 billion by the year 2035. The number of illiterate people in the world is expected to increase to 3.3 billion by the year 2040. The number of illiterate people in the world is expected to increase to 3.6 billion by the year 2045. The number of illiterate people in the world is expected to increase to 3.9 billion by the year 2050. The number of illiterate people in the world is expected to increase to 4.2 billion by the year 2055. The number of illiterate people in the world is expected to increase to 4.5 billion by the year 2060. The number of illiterate people in the world is expected to increase to 4.8 billion by the year 2065. The number of illiterate people in the world is expected to increase to 5.1 billion by the year 2070. The number of illiterate people in the world is expected to increase to 5.4 billion by the year 2075. The number of illiterate people in the world is expected to increase to 5.7 billion by the year 2080. The number of illiterate people in the world is expected to increase to 6.0 billion by the year 2085. The number of illiterate people in the world is expected to increase to 6.3 billion by the year 2090. The number of illiterate people in the world is expected to increase to 6.6 billion by the year 2095. The number of illiterate people in the world is expected to increase to 6.9 billion by the year 2100.

Aldebolad, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 26

5. He is on a straight commission basis. He was not reimbursed for his expenses.

6. The company does not deduct income tax withholding or social security taxes. It files a Federal form 1099 on taxpayer's commissions. Taxpayer pays Federal Self-Employment Tax and files and pays estimated tax.

7. The taxpayer uses a desk at home for his business which he used to write up orders and reports and has access to empty desks on the company premises. He does not have business stationery but uses the company's letterhead.

8. Taxpayer gets most new customers through referrals from the company. The company advertises in trade magazines and business shows.

9. The nature of the business requires regular trips to cover customers so as to meet seasonal needs for Christmas and Easter. The company wishes taxpayer to visit wholesalers to get large orders for this seasonal business before he visits retailers. The greatest frequency of visits to one customer would be once a month.

10. The company and taxpayer communicate on changes in the product line -- slow items which are to be pushed and discontinued items. The frequency of taxpayer's trips depends upon the needs of the customers.

11. A contract in the form of a letter written to taxpayer included the following terms: The taxpayer is to get full commissions on reorders. The contract is subject to cancellation on thirty days notice. The taxpayer is "always subject to our direction and control... You are to travel at your own expense and risk in every respect..." and are not to represent competing companies. Representation for other lines of the company will be "negotiated" at another time. A letter contract in August 1955 included the

1. The first of the main points of the report is that the situation in the country is generally stable.

2. The second point is that the economy is showing signs of recovery.

3. The third point is that the social situation is improving.

4. The fourth point is that the political situation is becoming more democratic.

5. The fifth point is that the international situation is becoming more peaceful.

6. The sixth point is that the cultural situation is becoming more vibrant.

7. The seventh point is that the environmental situation is becoming more sustainable.

8. The eighth point is that the technological situation is becoming more advanced.

9. The ninth point is that the educational situation is becoming more accessible.

10. The tenth point is that the health situation is becoming more secure.

11. The eleventh point is that the housing situation is becoming more affordable.

12. The twelfth point is that the transportation situation is becoming more convenient.

13. The thirteenth point is that the communication situation is becoming more effective.

14. The fourteenth point is that the energy situation is becoming more reliable.

15. The fifteenth point is that the food situation is becoming more secure.

16. The sixteenth point is that the clothing situation is becoming more diverse.

17. The seventeenth point is that the recreation situation is becoming more varied.

18. The eighteenth point is that the sports situation is becoming more competitive.

19. The nineteenth point is that the entertainment situation is becoming more lively.

20. The twentieth point is that the overall situation is becoming more optimistic.

21. The twenty-first point is that the future is looking bright.

22. The twenty-second point is that the country is on the right track.

23. The twenty-third point is that the people are happy and content.

24. The twenty-fourth point is that the country is a model for others.

25. The twenty-fifth point is that the world is a better place.

26. The twenty-sixth point is that the future is full of hope.

27. The twenty-seventh point is that the country is a source of pride.

28. The twenty-eighth point is that the people are proud of their country.

29. The twenty-ninth point is that the country is a source of inspiration.

30. The thirtieth point is that the future is bright and full of promise.

31. The thirty-first point is that the country is a source of joy.

32. The thirty-second point is that the people are happy and content.

33. The thirty-third point is that the country is a model for others.

34. The thirty-fourth point is that the world is a better place.

35. The thirty-fifth point is that the future is full of hope.

following terms: "Your contract of employment...shall be deemed amended.... During the term of your employment, you shall have the exclusive representation of (certain lines)....". A further letter dated January 1958 stated "you are subject to the direction and control of Reproducta to solicit business... You are to be deemed as an independent contractor. You are to travel at your own risk and expense... You are to cover your territory and call upon the firms and accounts therein regularly and sufficiently to cover all seasonal buying."

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

DECIDES:

A. The taxpayer was an employee of Reproducta Company, Inc. during the taxable years in question and is exempt from the unincorporated business tax.

B. The notice of deficiency is erroneous in its entirety and is cancelled in full.

DATED: Albany, New York

STATE TAX COMMISSION

March 24, 1970.

Norman Gallman
PRESIDENT

Bruce Manley
COMMISSIONER

Milton Kren
COMMISSIONER

following order: "You consent of assignment... until...
...of the fact of your assignment, you shall have
the exclusive representation of (certain lines)...
...to the direction
and control of the proceeds to solid... You are to be
...as an independent contractor... You are to cover all
our risk and expense... You are to cover your liability and all
upon the time and account therein separately and collectively to
cover all personal duties."

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

ORDER:

1. The taxpayer was an employee of the taxpayer company, Inc.

during the taxable years in question and is exempt from the

unincorporated business tax.

2. The notice of deficiency in assessment is in violation

and is cancelled in full.

STATE TAX COMMISSION

ALBANY, NEW YORK

19

RECEIVED

RECEIVED

RECEIVED