

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
VINCENT L. FALOTICO, JOHN L. CORNIGANI  
and JOHN H. KLINGE, d/b/u the firm  
name and style of V.L. FALOTICO & ASSO.  
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) October 31, :  
1961 and 1962

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

State of New York  
County of Albany

Joyce S. Van Patten, 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 15th day of December, 1970, she served the within  
Notice of Decision (or Determination) by (certified) mail upon J. Henderickson, Esq.

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

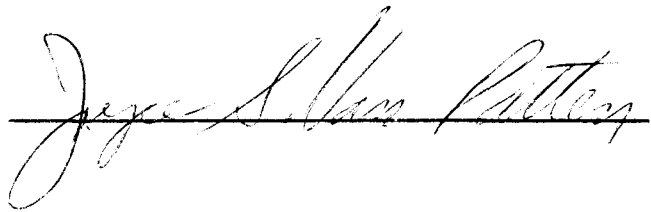
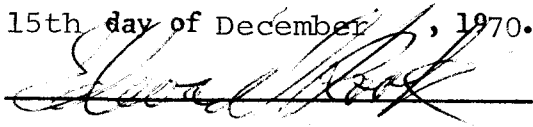
wrapper addressed as follows: J. Hendrickson, Esq.  
c/o Frederick J. Ludwig, Esq.  
60 E. 42nd Street

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
New York, New York 10017  
(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

15th day of December, 1970.



STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

VINCENT L. FALOTICO, JOHN L. CORNINANI  
and JOHN H. KLINGE d/b/u the firm  
name and style of V.L. FALOTICO & ASSO.  
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) October 31, :  
1959 and 1960

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

State of New York  
County of Albany

Joyce S. Van Patten, 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 15th day of December, 1970, she served the within  
Notice of Decision (or Determination) by (certified) mail upon

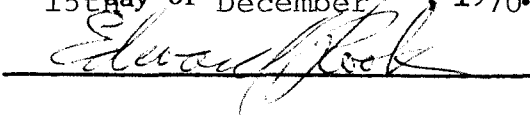
(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: V. L. Falotico & Associates  
26 Court Street  
Brooklyn, New York

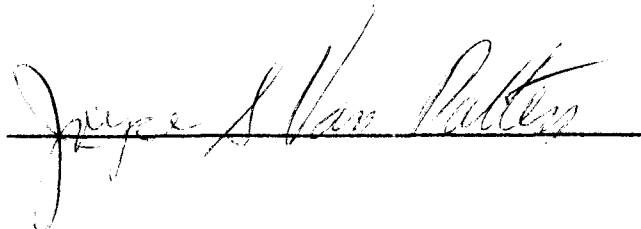
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

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

15th day of December, 1970.





STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Application	:	
of	:	
VINCENT L. FALOTICO, JOHN L. CORNIANI	:	
and JOHN H. KLINGE d/b/u the firm	:	DETERMINATION
name and style of V. L. FALOTICO AND	:	
ASSOCIATES	:	
for Revision or Refund of Unincorporated	:	
Business Taxes under Article 16-A of the	:	
Tax Law for the fiscal years ending	:	
October 31, 1959 and 1960	:	

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The taxpayers applied for revision of unincorporated business taxes imposed under Article 16-A of the Tax Law for the fiscal years ending October 31, 1959 and 1960. A formal hearing was held before Francis X. Boylan, Hearing Officer, in the offices of the State Tax Commission in the City of New York on November 12, 1969. The taxpayers were represented by J. Hendrickson, Esq. and the Income Tax Bureau was represented by Edward H. Best, Esq. (Alexander Weiss, Esq. of counsel).

FINDINGS OF FACT

1. The issue in this case is whether income derived from the business activities of a partnership engaged in the practice of engineering is subject to unincorporated business taxes when some member partners are not registered as professional engineers.
2. Taxpayers are partners of an engineering firm. Only Mr. Falotico was a licensed engineer under the laws of New York.
3. An audit of the taxpayers' returns for the years in question resulted in a determination that the business activities of the partnership constituted the carrying on of an unincorporated business subject to unincorporated business taxes. Accordingly, the partnership was assessed an additional \$1,405.82 for fiscal year 1959, assessment #TF339878, and \$2,913.62 for fiscal year 1960 assessment #TF339879. Both assessments were dated February 14, 1963.

4. Section 7202 of the Education Law prohibits the practice of engineering except by qualified engineers and architects duly licensed in New York. Section 7209(2) of the Education Law provides that engineers may only engage in the general practice of such activities in New York in partnership form where all members thereof are licensed in this state as either architects or engineers.

DETERMINATION

A. The business activities of the taxpayers constitute the carrying on of an unincorporated business within the meaning and intent of Article 16-A of the Tax Law and the resulting income is subject to the unincorporated business tax.

B. The notice of additional assessment is sustained and the application is denied.

DATED: Albany, New York

*December 14, 1970*

STATE TAX COMMISSION

*Thomas L. Gorman*  
\_\_\_\_\_  
COMMISSIONER

*Robert M. Gorman*  
\_\_\_\_\_  
COMMISSIONER

*William K. Gorman*  
\_\_\_\_\_  
COMMISSIONER

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
VINCENT L. FALOTICO, JOHN L. CORNINANI  
and JOHN H. KLINGE d/b/u the firm  
name and style of V.L.FALOTICO & ASSO.  
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)) October 31, :  
1959 and 1960

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

DETERMINATION

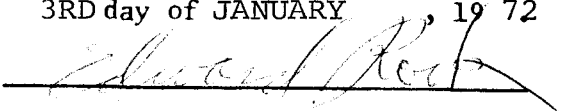

State of New York  
County of Albany

JOYCE S. VAN PATTEN , 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 3RD day of JANUARY , 1972, she served the within  
Notice of ~~Decision~~ (or Determination) by (certified) mail upon ARTHUR F. X.  
HENRICKSEN, ESQ. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: ARTHUR F. X. HENRICKSEN, ESQ.  
120-10-QUEENS BOULEVARD  
KEW GARDENS, NEW YORK 11415  
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

3RD day of JANUARY , 19 72



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS  
ALBANY, N. Y. 12226

AREA CODE 518  
457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

Tel.No. 457-6275

ADDRESS YOUR REPLY TO

Edward Rook, Sec'y  
State Tax Comm.  
Bldg.#9, Rm.214-A  
Albany, New York  
12227

Dated: Albany, New York

January 3, 1972

Arthur F. X. Henricksen, Esq.  
120-10 Queens Boulevard  
Kew Gardens, New York 11415

Dear Mr. Henricksen:

re: V. L. Falotico & Asso.  
of

Please take notice of the **DETERMINATION**  
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **Section 722**  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within **four months** after  
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed  
in accordance with this decision or concerning any other matter relat-  
ing hereto may be addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

~~XXXXXXXXXXXX~~

EDWARD ROOK  
SECRETARY TO THE  
STATE TAX COMMISSION

cc ~~XXXXXXXXXXXX~~  
Law Bureau

STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12226

RETURN TO SENDER

**NEW ADDRESS:**

~~445 Park Avenue~~  
~~NEW YORK, N. Y. 10022~~

V. L. Falotico & Associates  
26 Court Street  
Brooklyn, New York

**CERTIFIED**

No 237716

**MAIL**

DEC 10

Mr. Falotico





AD 32 (9-70) 50M

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12226

RETURN TO SENDER

~~NEW ADDRESS:~~

~~445 Park Avenue,  
NEW YORK, N. Y. 10022~~

V. L. FALOTICO & ASSOCIATES  
26 COURT STREET  
BROOKLYN, NEW YORK

CERTIFIED

No 237718

MAIL





STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE  
BUILDING 9, ROOM 214A  
STATE CAMPUS  
ALBANY, N. Y. 12226

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO

COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York

December 15, 1970

V. L. Falotico & Associates  
26 Court Street  
Brooklyn, New York

Gentlemen:

Please take notice of the **DETERMINATION** of  
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **Section 722**  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within **four months** after  
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed  
in accordance with this decision or concerning any other matter relat-  
ing hereto may be addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Application  
of  
VINCENT L. FALOTICO, JOHN L. CORNIANI  
and JOHN H. KLINGE d/b/a the firm  
name and style of V. L. FALOTICO AND  
ASSOCIATES  
for Revision or Refund of Unincorporated  
Business Taxes under Article 16-A of the  
Tax Law for the fiscal years ending  
October 31, 1959 and 1960

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: DETERMINATION  
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The taxpayers applied for revision of unincorporated business taxes imposed under Article 16-A of the Tax Law for the fiscal years ending October 31, 1959 and 1960. A formal hearing was held before Francis X. Boylan, Hearing Officer, in the offices of the State Tax Commission in the City of New York on November 12, 1969. The taxpayers were represented by J. Hendrickson, Esq. and the Income Tax Bureau was represented by Edward H. Best, Esq. (Alexander Weiss, Esq. of counsel).

FINDINGS OF FACT

1. The issue in this case is whether income derived from the business activities of a partnership engaged in the practice of engineering is subject to unincorporated business taxes when some member partners are not registered as professional engineers.

2. Taxpayers are partners of an engineering firm. Only Mr. Falotico was a licensed engineer under the laws of New York.

3. An audit of the taxpayers' returns for the years in question resulted in a determination that the business activities of the partnership constituted the carrying on of an unincorporated business subject to unincorporated business taxes. Accordingly, the partnership was assessed an additional \$1,405.82 for fiscal year 1959, assessment #TF339878, and \$2,913.62 for fiscal year 1960 assessment #TF339879. Both assessments were dated February 14, 1963.

4. Section 7202 of the Education Law prohibits the practice of engineering except by qualified engineers and architects duly licensed in New York. Section 7209(2) of the Education Law provides that engineers may only engage in the general practice of such activities in New York in partnership form where all members thereof are licensed in this state as either architects or engineers.


DETERMINATION


A. The business activities of the taxpayers constitute the carrying on of an unincorporated business within the meaning and intent of Article 16-A of the Tax Law and the resulting income is subject to the unincorporated business tax.

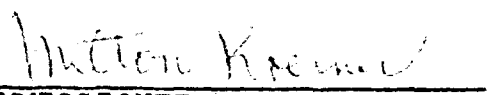
B. The notice of additional assessment is sustained and the application is denied.

DATED: Albany, New York

STATE TAX COMMISSION

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO

COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York

December 15, 1970

V. L. Falotico & Associates  
26 Court Street  
Brooklyn, New York

Gentlemen:

Please take notice of the **Decision** of  
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **Section 722**  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within **4 Months** after  
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed  
in accordance with this decision or concerning any other matter relat-  
ing hereto may be addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition  
of  
VINCENT L. FALOTICO, JOHN L. CORNIANI  
and JOHN H. KLINGE, d/b/u the firm  
name and style of  
V. L. FALOTICO & ASSOCIATES  
for a Redetermination of a Deficiency or  
for Refund of Unincorporated Business Taxes  
under Article 23 of the Tax Law for the  
fiscal years ending October 31, 1961 and  
1962

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DECISION

Taxpayers petitioned for a redetermination of a deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the fiscal years ending October 31, 1961 and 1962. A formal hearing was held before Francis X. Boylan, Hearing Officer, in the offices of the State Tax Commission in the City of New York on November 12, 1969. The petitioners appeared through J. Hendrickson, Esq. and the Income Tax Bureau was represented by Edward H. Best, Esq., (Alexander Weiss, Esq. of counsel).

FINDINGS OF FACT

1. The issue in this case is whether income derived from the business activities of a partnership engaged in the practice of engineering is subject to unincorporated business taxes when some member partners are not registered as professional engineers.
2. Taxpayers are partners of an engineering firm. Only Mr. Falotico was a licensed engineer under the laws of New York.
3. An audit of the petitioners' tax returns for the years in question resulted in a determination that the business activities of the petitioners constituted the carrying on of an unincorporated business. Accordingly, the partnership was issued a notice of deficiency in the amount of \$2,082.69 unincorporated business tax plus interest for fiscal year 1961, file #P-1409 dated November 4, 1963, and \$3,868.91 unincorporated business tax plus interest for

In the matter of the petition

WILLIAM J. FARMER, JOHN A. CORBIN,  
and JOHN W. MILLER, of the firm  
Farmers and Corbin

vs. J. A. FARMER & ASSOCIATES

For a declaration of a partnership  
for the purpose of liquidating the  
assets of the firm of J. A. Farmer  
& Associates, and for the  
return of the assets of the firm  
of J. A. Farmer & Associates.

The petitioners are a partnership of a partnership  
for the purpose of liquidating the  
assets of the firm of J. A. Farmer  
& Associates, and for the  
return of the assets of the firm  
of J. A. Farmer & Associates.  
The petitioners are a partnership  
for the purpose of liquidating the  
assets of the firm of J. A. Farmer  
& Associates, and for the  
return of the assets of the firm  
of J. A. Farmer & Associates.

DECLARATION OF PARTNERSHIP

1. The issue in this case is whether the partnership  
between the petitioners is a partnership  
for the purpose of liquidating the  
assets of the firm of J. A. Farmer  
& Associates, and for the  
return of the assets of the firm  
of J. A. Farmer & Associates.
2. The petitioners are a partnership  
for the purpose of liquidating the  
assets of the firm of J. A. Farmer  
& Associates, and for the  
return of the assets of the firm  
of J. A. Farmer & Associates.
3. The petitioners are a partnership  
for the purpose of liquidating the  
assets of the firm of J. A. Farmer  
& Associates, and for the  
return of the assets of the firm  
of J. A. Farmer & Associates.



the fiscal year 1962, file #P-1409 dated March 28, 1966.

4. Taxpayers filed the equivalent of a petition for redetermination of the assessment for fiscal year 1961 on February 6, 1964, more than ninety days after issuance of the deficiency. They filed the petition for redetermination of the assessment for fiscal year 1962 on June 24, 1966.

5. Section 7202 of the Education Law prohibits the practice of engineering except by qualified engineers and architects duly licensed in New York. Section 7207(2) of the Education Law provides that engineers may only engage in the general practice of such activities in New York in partnership form where all members thereof are licensed in this state as either architects or engineers.

DECISION

A. The equivalent of a petition for redetermination of the assessment for fiscal year 1961 was untimely filed.

B. The business activities of the taxpayers constitute the carrying on of an unincorporated business within the meaning and intent of Article 23 of the Tax Law and the resulting income is subject to the unincorporated business tax.

C. The notices of deficiency are sustained and the petitions are denied.

DATED: Albany, New York  
December 11, 1970

STATE TAX COMMISSION

Norman Gallman  
COMMISSIONER

Bruce Mawley  
COMMISSIONER

Milton Koerner  
COMMISSIONER

Page 2 of 2

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100% is reported on only one small lot measured at 1000 gms.

DATE: 10/11/1961

1987, 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, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 26

10-10-1964 103 00116 00 5403

...and the artist's ... ..

Subsequent to the above, the following information is being furnished to you for your information:

CONFIDENTIAL

[illegible]

TOURIST SERVICE IN THE NEW REPUBLICAN SYSTEM OF RAILWAYS

... ..

## 47353033

1. The following information is being furnished to you for your information:

[illegible]

15. The following activities of the Government of the District of Columbia are hereby approved:

Das Parlament wird als ein Parlament bezeichnet, das 10 bis 15 Personen

Robert L. Kennedy, Jr. of the FBI in New York City is

THE NATIONAL ARCHIVES OF THE UNITED STATES

...and has been ... to ...

La Chapelle St. A.

NOI 82-0000 3/17/82

1947-1948

# REVIEWS

**RESEARCH DESIGN**

10-10-68

STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12226

REASON CANCELLED

Unclaimed

Insufficient address

Moved, left no address

No such post office in state

Post not returned to the sender



V. L. Falotico & Associates

445 Park Avenue

New York, New York 10022

CERTIFIED

No 237761

MAIL

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12226

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REASON FOR NON-DELIVERY  
Undelivered  
Unknown  
Insufficient address  
Moved, left no address  
No such post office in state  
Not found in the directory

J. Hendrickson, Esq.  
c/o Frederick J. Ludwig, Esq.  
60 E. 42nd Street  
New York, New York 10017

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CERTIFIED

No 237715

MAIL

Not in Directory

3855 -

DEC 22 1970



SAVE  
WATER

STATE OF NEW YORK  
Department of Taxation and Finance  
STATE CAMPUS  
ALBANY, N. Y. 12226

**CERTIFIED**  
No 237717  
**MAIL**

J. Hendrickson Esq.  
c/o Frederick J. Ludwig, Esq.  
60 E. 42nd Street  
New York, New York 10017

RECEIVED  
DEC 16 1970  
ALBANY, N. Y.

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3858  
DEC 22 1970



SAVE  
WATER





STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE  
BUILDING 9, ROOM 214A  
STATE CAMPUS  
ALBANY, N. Y. 12226

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

AREA CODE 518  
457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York

December 15, 1970

V. L. Falotico & Associates  
26 Court Street  
Brooklyn, New York

Gentlemen:

Please take notice of the DETERMINATION of  
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section 722  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within four months after  
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed  
in accordance with this decision or concerning any other matter relat-  
ing hereto may be addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

HEARING OFFICER

cc Petitioner's Representative  
Law Bureau





STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE  
BUILDING 9, ROOM 214A  
STATE CAMPUS  
ALBANY, N. Y. 12226

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HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Application	:	
of	:	
VINCENT L. FALOTICO, JOHN L. CORNIANI	:	
and JOHN H. KLINGE d/b/u the firm	:	DETERMINATION
name and style of V. L. FALOTICO AND	:	
ASSOCIATES	:	
for Revision or Refund of Unincorporated	:	
Business Taxes under Article 16-A of the	:	
Tax Law for the fiscal years ending	:	
October 31, 1959 and 1960	:	

---

The taxpayers applied for revision of unincorporated business taxes imposed under Article 16-A of the Tax Law for the fiscal years ending October 31, 1959 and 1960. A formal hearing was held before Francis X. Boylan, Hearing Officer, in the offices of the State Tax Commission in the City of New York on November 12, 1969. The taxpayers were represented by J. Hendrickson, Esq. and the Income Tax Bureau was represented by Edward H. Best, Esq. (Alexander Weiss, Esq. of counsel).

FINDINGS OF FACT

1. The issue in this case is whether income derived from the business activities of a partnership engaged in the practice of engineering is subject to unincorporated business taxes when some member partners are not registered as professional engineers.
2. Taxpayers are partners of an engineering firm. Only Mr. Falotico was a licensed engineer under the laws of New York.
3. An audit of the taxpayers' returns for the years in question resulted in a determination that the business activities of the partnership constituted the carrying on of an unincorporated business subject to unincorporated business taxes. Accordingly, the partnership was assessed an additional \$1,405.82 for fiscal year 1959, assessment #TF339878, and \$2,913.62 for fiscal year 1960 assessment #TF339879. Both assessments were dated February 14, 1963.

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4. Section 7202 of the Education Law prohibits the practice of engineering except by qualified engineers and architects duly licensed in New York. Section 7209(2) of the Education Law provides that engineers may only engage in the general practice of such activities in New York in partnership form where all members thereof are licensed in this state as either architects or engineers.

DETERMINATION

A. The business activities of the taxpayers constitute the carrying on of an unincorporated business within the meaning and intent of Article 16-A of the Tax Law and the resulting income is subject to the unincorporated business tax.

B. The notice of additional assessment is sustained and the application is denied.

DATED: Albany, New York  
*December 11, 1976*

STATE TAX COMMISSION

*Norman Gallman*  
\_\_\_\_\_  
COMMISSIONER

*Bruce MacLean*  
\_\_\_\_\_  
COMMISSIONER

*Milton Koenig*  
\_\_\_\_\_  
COMMISSIONER

1. The Commission has the honor to acknowledge the receipt of your letter of the 10th of June 1964.

2. In reply to your letter of the 10th of June 1964, the Commission has the honor to inform you that it has received your letter of the 10th of June 1964.

3. The Commission has the honor to inform you that it has received your letter of the 10th of June 1964.

4. The Commission has the honor to inform you that it has received your letter of the 10th of June 1964.

5. The Commission has the honor to inform you that it has received your letter of the 10th of June 1964.

6. The Commission has the honor to inform you that it has received your letter of the 10th of June 1964.

Yours faithfully,

7. The Commission has the honor to inform you that it has received your letter of the 10th of June 1964.

8. The Commission has the honor to inform you that it has received your letter of the 10th of June 1964.

9. The Commission has the honor to inform you that it has received your letter of the 10th of June 1964.

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16. The Commission has the honor to inform you that it has received your letter of the 10th of June 1964.

17. The Commission has the honor to inform you that it has received your letter of the 10th of June 1964.

18. The Commission has the honor to inform you that it has received your letter of the 10th of June 1964.

Mr. Louis Etlinger

Mr. Edward Rook

V. L. Falotico & Associates

In regard to the above case, I would  
appreciate your sending me the transcript  
of the formal hearing.

---

EDWARD ROOK  
Secretary to the  
State Tax Commission

August 2, 1971