

STATE OF NEW YORK
STATE TAX COMMISSION

Lieber, Kurt, Hilde
U.B.T. 93
1971

In the Matter of the Petition

of

KURT LIEBER & HILDE LIEBER

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 & :
1963

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

State of New York
County of Albany

Martha Funaro , 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 12th day of August , 1971 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Louis
Lieberman, C.P.A. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Louis Lieberman, C.P.A.
221 West 41 Street
New York, New York 10036

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

12th day of August , 1971.

Rae Zimmerman

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

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she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 12th day of August , 1971 , she served the within
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Hilde Lieber (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Kurt Lieber & Hilde Lieber
1795 Riverside Drive
New York, New York

and by depositing same enclosed in a postpaid properly addressed wrapper in a
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STATE OF NEW YORK

STATE TAX COMMISSION

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	:	
of	:	
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KURT LIEBER AND HILDE LIEBER	:	DECISION
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or for Refund of Unincorporated Busi-	:	
ness Taxes under Article 23 of the Tax	:	
Law for the years 1961, 1962, and 1963	:	

KURT LIEBER and HILDE LIEBER petitioned for a redetermination of a deficiency or for refund of unincorporated business taxes for the years 1961, 1962 and 1963. A hearing was held in the offices of the State Tax Commission in the City of New York on February 17, 1970. Petitioners were represented by Louis Lieberman, C.P.A., and the Income Tax Bureau was represented by Edward H. Best, Esq., (Solomon Sies, Esq. of Counsel).

FINDINGS OF FACT

1. Petitioners timely filed Personal Income Tax Returns for the years 1961, 1962 and 1963.

2. On August 15, 1966, the Income Tax Bureau, under file numbered 3-7671647, issued a notice of determination of deficiency in unincorporated business taxes for the years 1961, 1962 and 1963 determining that petitioner Kurt Lieber's activities as a salesman were subject to unincorporated business taxes.

3. The petition for redetermination of the deficiency was timely filed.

4. Petitioner Kurt Lieber contracted with three or four men's clothing firms to sell their products in New England, Pennsylvania, Ohio and New Jersey for which he was paid commission based upon sales made.

5. None of the said firms, that he contracted with, withheld from any of his commissions either State or Federal income taxes, Social Security or Disability Insurance, and none of said firms covered him for Unemployment or Workmen's Compensation Insurance.

DECISION

A. Petitioner Kurt Lieber was an independent sales agent and subject to the unincorporated business taxes imposed by Section 703(f) of the Tax Law.

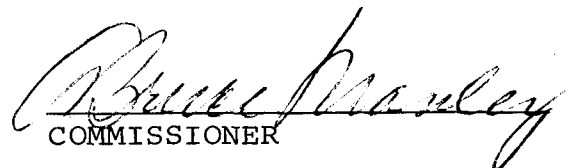
B. The notice of determination of deficiency of unincorporated business taxes for the years 1961, 1962 and 1963 issued by the Income Tax Bureau under file numbered 3-7671647 is sustained in all respects and petitioners are directed to pay the full amounts fixed therein together with interest computed to the date of payment.

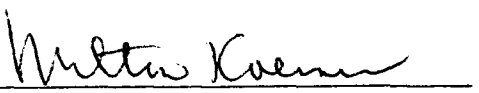
DATED: Albany, New York

STATE TAX COMMISSION

August 12, 1971.


COMMISSIONER


COMMISSIONER


COMMISSIONER