

STATE OF NEW YORK  
STATE TAX COMMISSION

*Schimmel, Herbert*  
*U. B. T.*  
*16-A*

In the Matter of the Petition

of

Herbert Schimmel

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

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 13th day of January , 1971 , she served the within Notice of Decision (or Determination) by (certified) mail upon Herbert Schimmel (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Herbert Schimmel  
166-40 Powells Cove Road  
Flushing, 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

13th day of January , 1971

*Linda Wilson*

*Martha Funaro*

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
HERBERT SCHIMMEL	:	DETERMINATION
for Revision or Refund of Unincorporated	:	
Business Taxes under Article 16-A of the	:	
Tax Law for the Year 1959	:	

Applicant, Herbert Schimmel, has filed an application for revision or refund of unincorporated business taxes under Article 16-A of the Tax Law for the year 1959 (file numbers B842530 and AB026989). A formal hearing was held before Vincent P. Molineaux, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on June 30, 1965, at 9:00 a.m. Applicant Herbert Schimmel appeared in person.

FINDINGS OF FACT

1. Applicant, Herbert Schimmel, and his wife filed a New York State Income Tax Resident Return for the year 1959. He did not file an Unincorporated Business Tax Return for the year 1959.
2. On March 14, 1961, the Income Tax Bureau issued a notice of additional assessment against applicant, Herbert Schimmel, imposing unincorporated business taxes upon the income received by him from his business activities during the year 1959, upon the ground that those activities constituted the carrying on of an unincorporated business in accordance with the provisions of Section 386 of the Tax Law and assessed unincorporated business taxes of \$130.62, a penalty of \$6.53 and interest of \$7.18 making a total amount due of \$144.33. On October 19, 1962, the Income Tax Bureau issued a further notice of assessment against him assessing additional income tax on the basis of the audit of his Federal Return in the sum of \$98.66 and additional unincorporated business taxes thereon in the

sum of \$53.55 making a total additional amount of \$152.21. He is not contesting the assessment of additional income taxes based upon the audit of his Federal Return.

3. Applicant, Herbert Schimmel, received a B.A., M.S. and Ph.D. in mathematics and physics from the University of Pennsylvania. He also did graduate work in the field of economics. He was not a licensed professional engineer. On his 1959 Income Tax Return he lists his occupation as business consultant.

4. All of applicant, Herbert Schimmel's, income was derived from personal services rendered by him, and capital was not a material income-producing factor.

5. Applicant, Herbert Schimmel, received business income from four firms during the year 1959. He received a fee of \$750.00 from Morris Cohon, a Wall Street investment firm, for an opinion as to whether a certain machine owned by a company it had invested in would theoretically work. He received a fee of \$7,600.00 from Techniflex for working on the development of a system to transmit data over a data-phone. He received \$6,000.00 from Nulife Products, a corporation owned by his father. He received this in the form of a fee of \$500.00 a month for helping his father run the business. He received \$1460.00 from Dibrell & Co. for helping the company attempt to sell a machine that would take the place of pesticides in killing insects.

#### CONCLUSIONS OF LAW

A. That applicant, Herbert Schimmel, was a professional physicist and mathematician within the meaning and intent of Section 703(c) of the Tax Law.

B. That with reference to the income received from Morris Cohon and Techniflex totalling \$8,350.00, applicant, Herbert Schimmel's professional education, training and skill as a physicist and mathematician were essential to produce said income or was so material to its production so that without them he could not have obtained these fees under normal conditions of business and competition.

C. That with reference to the income received from Nulife Products and Dibrell & Co. totalling \$7,460.00, applicant, Herbert Schimmel's, professional education, training and skill as a physicist and mathematician were not essential to produce said income or was not so material to its production so that without them he could have obtained these fees under normal conditions of business and competition.

D. That after the allowance of the salary credit and the statutory exemption, no unincorporated business tax was due on that portion of applicant, Herbert Schimmel's, income in the year 1959 subject to imposition of unincorporated business tax.

E. That the application of Herbert Schimmel for revision or refund of unincorporated business taxes under Article 16-A of the Tax Law for the year 1959 is granted, and the notice of assessment dated March 14, 1961, imposing unincorporated business taxes for the year 1959 and that portion of the notice of assessment dated October 19, 1962, imposing additional unincorporated business taxes for the year 1959 are cancelled.

DATED: Albany, New York  
*January 11, 1971*

STATE TAX COMMISSION

*Norman Gallahan*  
\_\_\_\_\_  
COMMISSIONER

*Bruce Hawley*  
\_\_\_\_\_  
COMMISSIONER

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

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



Report  
CIGARETTE  
BOOTLEGGING  
TEL. 212 247 1617  
WHITE CANAL P.O. BOX 459  
NEW YORK, N.Y. 10011

C A

Herbert Schimmel

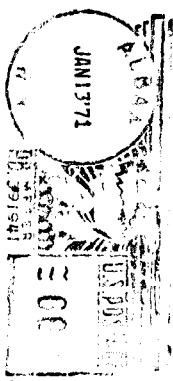
166-40 Powells Cove Road

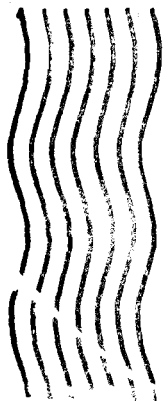
Flushing, New York

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☐ No such number  
☒ Moved, not forwardable  
☐ Addressee unknown

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Paul D. Corman





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STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

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

*Schimmel, Herbert*

*UBT*

*Act. 116-A* . STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO

COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York

January 13, 1971

Herbert Schimmel  
166-40 Powells Cove Road  
Flushing, New York

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

Please take further notice that pursuant to        **Section 386j**  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within        **90 Days**        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,

Paul B. Coburn

HEARING OFFICER

cc    Petitioner's Representative  
      Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application

of

HERBERT SCHIMMEL

DETERMINATION

for Revision or Refund of Unincorporated  
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STATE OF NEW YORK  
OFFICE OF THE ATTORNEY GENERAL

IN SENATE,  
January 10, 1911.

REPORT

OF THE

COMMISSIONERS OF THE LAND OFFICE  
IN RESPONSE TO A RESOLUTION  
PASSED BY THE SENATE  
JANUARY 10, 1911.

The Commission on the subject of the  
land office, created by the  
act of the Legislature of 1907,  
has the honor to submit to the  
Senate the following report.

ALBANY: J.B. LIPPINCOTT & CO.,  
PRINTERS, 1911.

EXECUTIVE SUMMARY.

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THE UNITED STATES OF AMERICA

IN SENATE

January 1, 1900

REPORT

OF THE

COMMISSIONERS OF THE GENERAL LAND OFFICE

IN RESPONSE TO A RESOLUTION OF THE SENATE

PASSED MAY 1, 1899

AND A RESOLUTION OF THE HOUSE OF REPRESENTATIVES

PASSED MAY 1, 1899

RELATIVE TO THE

LANDS BELONGING TO THE UNITED STATES

AND THE

LANDS BELONGING TO THE SEVERAL STATES

AND THE

LANDS BELONGING TO THE DISTRICT OF COLUMBIA

AND THE

LANDS BELONGING TO THE TERRITORIES

AND THE

LANDS BELONGING TO THE INDIAN TRIBES

AND THE

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DATED: Albany, New York  
*January 11, 1971*

STATE TAX COMMISSION

*Norman Hallman*  
\_\_\_\_\_  
COMMISSIONER

*Bruce Marley*  
\_\_\_\_\_  
COMMISSIONER

*Milton Korman*  
\_\_\_\_\_  
COMMISSIONER

1. The first part of the document is a letter from the
 2. author to the reader, explaining the purpose of the
 3. study and the methods used. The letter is dated
 4. 1955 and is signed by the author.
 5. The second part of the document is a list of
 6. references, which includes books, articles, and
 7. other sources used in the study.
 8. The third part of the document is a list of
 9. figures, which includes diagrams, tables, and
 10. other visual aids used in the study.
 11. The fourth part of the document is a list of
 12. tables, which includes tables of data and
 13. other information used in the study.
 14. The fifth part of the document is a list of
 15. appendices, which includes additional information
 16. and data used in the study.
 17. The sixth part of the document is a list of
 18. footnotes, which includes additional information
 19. and data used in the study.
 20. The seventh part of the document is a list of
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 78. footnotes, which includes additional information
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 94. and data used in the study.
 95. The thirty-second part of the document is a list of
 96. references, which includes books, articles, and
 97. other sources used in the study.
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 99. figures, which includes diagrams, tables, and
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[illegible]

1. The first of these is the fact that the Commission has not yet received any information from the Government of the United States regarding the activities of the Committee for the Liberation of the People of the South (CLPS) in the United States. The Commission is therefore unable to determine whether the CLPS is a genuine organization or a front organization for the purpose of subverting the Government of the United States.

1. The first of these is the fact that the Commission has not yet received any information from the Government of the United States regarding the activities of the Committee for the Liberation of the Americas (CLA) in the United States. The Commission is therefore unable to determine whether the CLA is active in the United States or whether it is merely a propaganda organization. The Commission is therefore unable to determine whether the CLA is active in the United States or whether it is merely a propaganda organization.

[illegible]