

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

PHILIP WEISS

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) 1965 & 1966

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

State of New York
County of Albany

Rae Zimmerman, 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 16th day of December, 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Philip Weiss

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Philip Weiss
170 Homestead Avenue
Albany, 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

16th day of December, 1971.

Martha F. Adams

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

PHILIP WEISS

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) 1965 & 1966 :

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OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Rae Zimmerman, 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 16th day of December, 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Albert W.

Fisher

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

wrapper addressed as follows: Mr. Albert W. Fisher
75 Columbia Street
Albany, 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

16th day of December, 1971.

James J. Lunn

Rae Zimmerman

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
PHILIP WEISS	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law	:	
for the Years 1965 and 1966.	:	

Philip Weiss filed a petition for redetermination of a deficiency in unincorporated business taxes for the years 1965 and 1966 through his representative, Albert W. Fisher. The case was submitted for decision on information in the file.

ISSUE

Were the activities of Philip Weiss as a salesman for one concern in 1965 and 1966 subject to unincorporated business tax under section 703 of the Tax Law?

FINDINGS OF FACT

1. Philip Weiss, the taxpayer, timely filed personal income tax returns for the years 1965 and 1966.
2. The Income Tax Bureau issued a Notice of Deficiency under File No. 76477509 asserting that the taxpayer was subject to unincorporated business tax. The taxpayer timely filed a petition against the determination.
3. Petitioner, Philip Weiss, was a salesman for the Westron Corporation which sells light bulbs and light fixtures.
4. All of petitioner's income from services was from work as a salesman for Westron Corporation.

5. Philip Weiss was required to work full time for the Westron Corporation and could not divide his time or work for any other company.

6. Petitioner called on the customers, but all shipments, bills and contracts came from the company. The company required full reports on his work and calls.

7. Mr. Weiss filed a federal Schedule "C". Part of his apartment rent was taken as office rent. He had no salaries. His automobile expenses were reimbursed. He was supplied with all stationery, business cards and order blanks.

CONCLUSIONS OF LAW

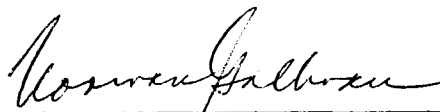
A. Petitioner, Philip Weiss, was an employee of the Westron Corporation in 1965 and 1966. He was not subject to unincorporated business tax in 1965 and 1966.

B. It is determined that there are no deficiencies in unincorporated business taxes in 1965 and 1966.

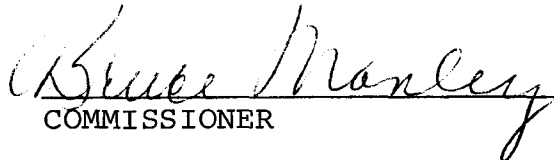
DATED: Albany, New York

December 16, 1971

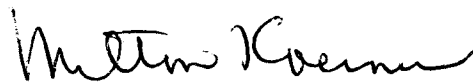
STATE TAX COMMISSION



COMMISSIONER



COMMISSIONER



COMMISSIONER

To Levin

Date 3/18/72 Time 10:10 AM

WHILE YOU WERE OUT

Mr. Fisher Esq.
of 75 Columbia St
alb. 12210
Phone 465-4721

TELEPHONED	<input checked="" type="checkbox"/>	PLEASE CALL HIM	<input type="checkbox"/>
CALLED TO SEE YOU	<input type="checkbox"/>	WILL CALL AGAIN	<input type="checkbox"/>
WANTS TO SEE YOU	<input type="checkbox"/>	RUSH	<input type="checkbox"/>

Message - Philip Weiss
based on dec for 65-66 - wants to
claim up to date refunds
and him Power of Att form (6)

March 14, 1972

Albert W. Fisher, Esq.
75 Columbia Street
Albany, New York 12210

Re: Philip Weiss

Dear Sir:

Complying with your telephone request today, we are enclosing
six Power of Attorney forms to be used for the above-mentioned
petitioner's refund claims.

Very truly yours,

L. Robert Leisner

L. Robert Leisner
Hearing Officer

Enc.

z

RECEIVED

ALBERT W. JONES
SECOND DIVISION
FEDERAL BUREAU OF INVESTIGATION
WASHINGTON, D. C.

TO: SAC, NEW YORK

FROM: SAC, NEW YORK

RE: [Illegible]

DATE: [Illegible]

BY: [Illegible]

1. [Illegible]

2. [Illegible]