

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF THOMAS LUCKESE

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) 1963, 1964 :  
and 1965

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

State of New York  
County of Albany

Lynn Wilson , 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 19th day of September , 1972, she served the within  
Notice of Decision (or Determination) by (certified) mail upon ESTATE OF THOMAS  
LUCKESE, ROBERT T. LUCKESE, (representative of) the petitioner in the within  
EXECUTOR  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
Estate of Thomas Luckese  
wrapper addressed as follows: Robert T. Luckese, Executor  
74 Royat Street  
Lido Beach, 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

19th day of September , 1972.

Martha Furano

Lynn Wilson

STATE OF NEW YORK  
STATE TAX COMMISSION

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Notice of Decision (or Determination) by (certified) mail upon AMEDEO L.

LAURITANO, ESQ. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Amedeo L. Lauritano, Esq.  
205 West 34th Street  
New York, New York 10001

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
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the United States Post Office Department within the State of New York.

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of) petitioner herein and that the address set forth on said wrapper is the last  
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Sworn to before me this

19th day of September , 1972.

Martha Funnaro

Lynn Wilson



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

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

BUILDING 9, ROOM 214A  
STATE CAMPUS  
ALBANY, N. Y. 12227

AREA CODE 518  
457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

**DATED:** Albany, New York  
**September 19, 1972**

**Estate of Thomas Luckese**  
**Robert T. Luckese, Executor**  
**74 Royat Street**  
**Lido Beach, New York**

**Dear Mr. Luckese:**

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

Please take further notice that pursuant to **section 722 of**  
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

**L. Robert Leisner**  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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ESTATE OF THOMAS LUCKESE	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law	:	
for the Years 1963, 1964 and 1965.	:	

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The taxpayer petitioned for a redetermination of deficiencies in unincorporated business taxes under Article 23 of the Tax Law for the years 1963, 1964 and 1965.

A formal hearing was held at the offices of the State Tax Commission, 80 Centre Street, New York, New York on December 9, 1971, before L. Robert Leisner, Hearing Officer. The taxpayer was represented by Amedeo Lauritano, Esq., and the Income Tax Bureau was represented by Edward H. Best, Esq. (Alexander Weiss, Esq., of Counsel).

ISSUE

Was income of the taxpayer from Inwood Fashions, Inc., Oneonta Dress Co., Inc., State Fabrics Co., Antwood Associates, Inc. and Sherwood Fashions, Inc. subject to unincorporated business tax during the years involved?

FINDINGS OF FACT

1. Petitioner, Thomas Luckese, timely filed New York State income tax returns and unincorporated business tax returns for the years 1963, 1964 and 1965.

2. A Notice of Determination of deficiencies in unincorporated business tax for the years 1963, 1964 and 1965 was issued on January 22, 1968, against Thomas Luckese under File No. 46248670.

3. The taxpayer petitioned for redetermination of the deficiencies.

4. During the years in issue the taxpayer filed unincorporated business tax returns for income and losses from Laurie Sportswear Co. and Navarro Dress Co. both of which had sales of over several hundred thousand dollars, large payrolls for labor, depreciation, taxes, interest, factory expense, light, power, etc.

5. The Income Tax Bureau asserted that taxpayer's salaries received from other companies and corporations was subject to unincorporated business tax.

6. The taxpayer had a salary of \$1,050.00 weekly, from Sherwood Fashions, Inc. and a salary of \$833.33 monthly from Antwood Associates, Inc. Sherwood Fashions, Inc. sold ladies dresses and contracted out for their production, and the taxpayer arranged the production contracts. Antwood Associates, Inc. did the cutting of dress sections. Inwood Fashions, Inc. made dresses, sewing the parts together. Oneonta Dress Co. put dresses together, State Fabrics Co. also contracted to put dresses together. The taxpayer's duties with Sherwood Fashions, Inc. were to find factories that would make dresses, see to it that the work got to them, schedule it for delivery, keep a supply of trimming, visit the factory and report to Sherwood Fashions, Inc. at all times, he was the liason man between Sherwood Fashions, Inc. and the contractor. The taxpayer had a written employment contract with Sherwood Fashions, Inc. with retirement and termination benefits.

7. The taxpayer's regular salary from both Sherwood Fashions, Inc. and Antwood Associates, Inc. had deductions for Federal and New York State withholding taxes, social security and other payroll deductions during the years in issue.

8. The taxpayer also received salaries from Inwood Fashions, Inc., Oneonta Dress Co. Inc., and State Fabrics Co., with deductions for Federal and New York State withholding taxes, social security and other payroll deductions during the years in issue. He received these salaries for lining up contracts and work for these concerns with other dress companies and seeing that production was good.

9. The taxpayer was a key employee of these concerns, but he did not own or control the concerns, their policies, facilities or properties.

CONCLUSIONS OF LAW

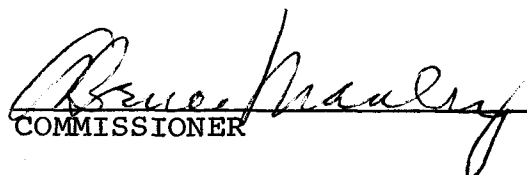
A. Thomas Luckese was an employee of Inwood Fashions, Inc., Oneonta Dress Co., Inc., State Fabrics Co., Antwood Associates, Inc. and Sherwood Fashions, Inc. His work on their behalf was not subject to unincorporated business tax.

B. The taxpayer's petition is sustained and it is determined that there is no deficiency in unincorporated business tax for the years in issue.

DATED: Albany, New York  
September 19, 1972

STATE TAX COMMISSION

  
COMMISSIONER

  
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COMMISSIONER