

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LOUIS MARYANOV

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

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) 1964 and 1965.:

State of New York  
County of Albany

JANET MACK

, 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 23rd day of December, 1974, she served the within  
Notice of Decision ~~(or Determination)~~ by (certified) mail upon LOUIS MARYANOV

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

wrapper addressed as follows: Mr. Louis Maryanov  
333 East 30th Street  
New York, New York 10016

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)~~  
~~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

23rd day of December, 1974

Martha Sunawo

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

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

AREA CODE 518

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655  
MR. LEISNER 457-2657  
MR. COBURN 457-2896

DATED: Albany, New York  
December 23, 1974

Mr. Louis Maryanov  
333 East 30th Street  
New York, New York 10016

Dear Mr. Maryanov:

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

Please take further notice that pursuant to  
Section ~~(old)~~ 722 of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **4 months**  
from 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 relative  
hereto may be addressed to the undersigned.  
These will be referred to the proper party for  
reply.

Very truly yours,

**Nigel G. Wright**

HEARING OFFICER

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~  
Law Bureau

AD-1.12 (8/73)

## STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
LOUIS MARYANOV :  
for a Redetermination of a Deficiency :  
or for Refund of Unincorporated Business :  
Tax under Article 23 of the Tax Law for :  
the Years 1964 and 1965. :

DECISION

A hearing was duly held on April 22, 1974, at the offices of the State Tax Commission, 2 World Trade Center, New York, New York, before Nigel G. Wright, Hearing Officer. Petitioner was not represented. The Income Tax Bureau was represented by Saul Heckelman, Esq., appearing by Francis X. Boylan, Esq. The record of said hearing has been duly examined and considered.

The issue in this case is whether the petitioner is an independent contractor so as to be taxable under the unincorporated business tax.

1. Petitioner worked for Joseph Kurzon, Inc. of 112 West 31st Street, New York City, and received a salary.

2. He also worked as a salesman for Murray Electric Service Co., Inc. of 64 West 21st Street, New York City. He received commissions from them. No withholding issued to an employee status was taken from his commissions.

3. The facts of this case are substantially the same as the facts found with respect to this petitioner's 1963 tax liability in a decision of the Commission rendered on March 16, 1972, which held this petitioner liable for the unincorporated business tax on his commission income.

CONCLUSIONS OF LAW

Petitioner is self-employed and is not an employee with respect to his commission income from Murray Electric Service Co., Inc.

The deficiency is found to be correct and is due together with such interest as shall be computed under the Tax Law.

DATED: Albany, New York  
December 23, 1974

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER