

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MORRIS SALIT

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) 1966, 1967 & :
1968

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 30th day of October , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Morris Salit

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Morris Salit
210 Rugby Road
Brooklyn, 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

30th day of October , 1974.

Janet Mack

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

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a Refund of **Unincorporated Business** :
Taxes under Article(s) 23 of the
Tax Law for the Year(s) 1966, 1967 & :
1968

State of New York
County of Albany

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she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 30th day of October , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Sidney Meyers, Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Sidney Meyers, Esq.
51 Chambers Street
New York, New York

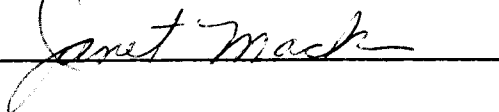
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(post office or official depository) under the exclusive care and custody of
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known address of the (representative of the) petitioner.

Sworn to before me this

30th day of October , 1974







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

October 30, 1974

Mr. Morris Salit
210 Rugby Road
Brooklyn, New York

Dear Mr. Salit:

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

Please take further notice that pursuant to
Section(s) **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,

Paul B. Coburn

HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
MORRIS SALIT	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Business	:	
Tax under Article 23 of the Tax Law for	:	
the Years 1966, 1967 and 1968.	:	

Petitioner, Morris Salit, has filed a petition for a redetermination of a deficiency or for refund of unincorporated business tax under Article 23 of the Tax Law for the years 1966, 1967 and 1968. (File No. 8-18845350.)

A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on Wednesday, May 24, 1972, at 9:15 A.M. Petitioner appeared by Sidney Meyers, Esq. The Income Tax Bureau appeared by Saul Heckelman, Esq., (Solomon Sies, Esq., of counsel).

ISSUE

Did the business activities of petitioner, Morris Salit, during the years 1966, 1967 and 1968 constitute the practice of a profession?

FINDINGS OF FACT

1. Petitioner, Morris Salit, and his wife filed New York State income tax resident returns for the years 1966, 1967 and 1968. He did not file unincorporated business tax returns for said years.

2. On December 29, 1969, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Morris Salit, imposing unincorporated business tax upon the business income received by him during the years 1966, 1967 and 1968. In accordance with the aforementioned Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$550.81.

3. Petitioner, Morris Salit's activities during the years 1966, 1967 and 1968 consisted of designing electrical plans to be used in the construction of buildings of various kinds. His work, done principally for architects and engineers, included the preparation of cost estimates. He shared office space with a professional engineer, Emil Gruenberg, with whom he sometimes combined his work.

4. Petitioner, Morris Salit, holds no academic engineering degree. During the years 1926 and 1927, he attended the engineering school at Cooper Union. During the years 1928 and 1929 he attended evening classes at the Brooklyn Polytechnic Institute. Prior to 1952, when he became self-employed, Mr. Salit worked for the Metropolitan Electric Company, an electrical construction company, the Edward Wickert Corporation, a group of electrical contractors, the Conlon Electric Company, a group of marine electrical contractors and engineers, and the Brown Electric Company, an organization similar to Wickert. During the years 1946 to 1947, he taught electrical blueprint reading and cost analysis at the University of Florida. Later he taught two semesters of a similar course at the City College of New York. In 1948 he published

an article on television master antenna systems for the Electrical Construction and Maintenance. During the years in question he was a member of the American Institute of Electrical Engineers, the Association of Electrical Construction Engineers and the Brooklyn Engineers.

5. Petitioner, Morris Salit, is not licensed as a professional engineer with the Education Department of the State of New York.

6. During the years 1966, 1967 and 1968, petitioner, Morris Salit's income was derived solely from personal services rendered. Capital was not a material income producing factor.

CONCLUSIONS OF LAW

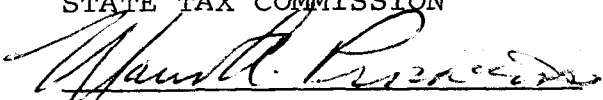
A. That the activities of petitioner, Morris Salit, during the years 1966, 1967 and 1968, although requiring special knowledge and experience, did not constitute the practice of a profession exempt from the imposition of the unincorporated business tax in accordance with the meaning and intent of section 703(c) of the Tax Law.

B. That the aforesaid activities of petitioner, Morris Salit, during the years 1966, 1967 and 1968 constituted the carrying on of an unincorporated business, and his income derived therefrom was subject to the unincorporated business tax in accordance with the meaning and intent of section 703 of the Tax Law.

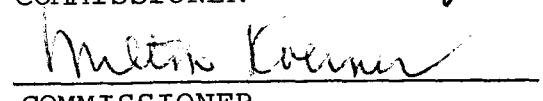
C. That the petition of Morris Salit is denied and the Notice of Deficiency issued December 29, 1969 is sustained.

DATED: Albany, New York
October 30, 1974

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER