

**TAX REVIEW BOARD  
OPINION INDEX - SUBJECT  
1989 through June 2002  
(Rev, 6/13/02)**

**ACCELERATED PENALTIES**

McCloskey and Company, Inc. 91-1

**ADMISSIBLE EVIDENCE**

Auto Parks, Inc. 97-C  
Soiferman, Milton 97-L

**ALLOCATION OF EARNED COMMISSIONS**

Brown, Herman 93-E

**ALLOCATION OF GROSS RECEIPTS - BUSINESS PRIVILEGE TAX**

Rohner, Christopher J. 94-K

**ALLOCATION OF GROSS RECEIPTS - GENERAL BUSINESS TAX**

Heins, Jr., Edwin S. 92-S

**ALLOCATION OF GROSS RECEIPTS - MERCANTILE LICENSE TAX**

Ace Service Corporation; Ace Dump Truck Service 90-1  
Heins, Jr., Edwin S. 92-S  
Shervin, Mark 90-7

**AMNESTY PROGRAM REVIEW-1986**

Weinberg and Weiss 91-2

**BASE OF OPERATIONS**

Jacob Heffler, Et Al 97-M

**BURDEN OF PROOF**

Active Realty Co. (Jeopardy Assessment) 94-G  
Brown, Edward 95-M  
Brown, Herman 93-E  
Charlie's Dream, Inc. 98-F  
Citrino, Jr., Harry 95-I  
DiCholnoky, Tibor 99-M  
Dinardo III, Andrew J. 95-J  
Doner, Saul 92-V  
Freed, Lillian 90-2  
Frempong, Steve; Frempong, Agnes; Manu, Agnes 00-J  
Goldman, Morton 93-D  
Goodwin, Albert T./Phila. Urban Youth Resources 96-X  
Grant, Sheila 00-G  
Jackson Jr., Richard 96-W  
Jones, Vernon & HESSIE 96-T  
Norcum, John (Failure to Appear) 97-B  
Pocock, James J. and Richard 89  
Quaker Commercial Warehousing, Co. 90-14  
Sciolo, Filomena 96-L  
Shervin, Mark 90-7

Singer, Michael 00-I  
Soiferman, Milton 97-L  
Tagalidis, Christos 97-O  
Tiborczezeki & Marks T/A Penn Investment Service Co. 92-F  
Williams, Leon 98-J

**BUSINESS PRIVILEGE TAX (INTERSTATE COMMERCE CLAUSE)**

Chrysler Corporation 97-H

**BUSINESS PRIVILEGE TAX (WHAT CONSTITUTES "DOING BUSINESS")**

Chrysler Corporation 97-H

**BUSINESS PRIVILEGE TAX (BUSINESS USE DEDUCTIONS)**

Philadelphia Eagles Football Club, Inc. 98-D

**BUSINESS PRIVILEGE TAX (DEDUCTIBILITY OF MANAGEMENT FEES TO PRINCIPALS)**

Charlie's Dream, Inc. 98-F

**BUSINESS PRIVILEGE TAX (EXCLUSIONS FROM GROSS RECEIPTS)**

Arnold Berkowitz (royalties) 01-E  
Arsenal Associates Partnership 00-H  
Cassway Albert Ltd. (REIMBURSEMENT OF COSTS) 00-D  
Fluidics, Inc. (JOINT VENTURE INCOME) 00-A  
J.J. Deluca co., Inc. (REIMBURSEMENT OF COSTS) 00-B  
Wallace, Roberts & Todd 02-3

**BUSINESS PRIVILEGE TAX (DEDUCTIBILITY OF FEES TO DETERMINE NET INCOME)**

Barrack, Rodos and Bacine 00-F; Opinion Withdrawn 00-F-1

**BUSINESS PRIVILEGE TAX (SUB CHAPTER S DISTRIBUTIONS AS NET INCOME)**

Brian E. Quinn, Esq., P.C. 01-A

**BUSINESS PRIVILEGE TAX (USE OF LOSS CARRY FORWARD FOR PROJECTED EXPENSES DEDUCTED IN ONE YEAR)**

Arsenal Associated Partnership 00-H

**CASH DISCOUNTS (DEDUCTIBILITY)**

Transatlantic Co., Inc. 97-E

**CONSTRUCTION AND SURETY CONTRACTS**

McCloskey and Company, Inc. 91-1

**CONTINUANCES**

North Philadelphia Aviation Center 92-K  
Sciolo, Filomena 96-L

**COST OF LABOR- BUSINESS PRIVILEGE TAX**

Esquire Distributors, Inc. 96-M

**COVENANT NOT TO COMPETE**

Levin, Jerome 95-0  
Rauch, John 96-Y

**DELIVERY OUTSIDE OF PHILADELPHIA**

Penn Lithographic Co. 89  
Sawin Systems, Inc. 91-6  
SGW Inc. 97-I

**DOMICILE - WAGE TAX**

Amzovski, Lifet 93-Q  
Burkholder, Dr. Ronald 97-R  
Cohen, Ronald M. 95-G  
D'Adamo, Joseph 92-L  
King, Joseph 91-7  
Littel, Kevin 96-U  
Lund, James 92-P  
Pasternak, Josephine 92-G

**GAINS FROM REAL ESTATE SALES**

King, William J. and Anthony H. Murray 93-L  
Linpro Philadelphia Center City Office II, Ltd. 94-H  
SR Management Co.; Samuel Rappaport Limited Partnership;  
Samuel Rappaport Real Estate 92-W  
Smith, Walter T/A Good Welsh Properties  
Samuel Rappaport Real Estate; Samuel Rappaport  
Limited Partnership (On Remand) 94-E

**INDEPENDENT CONTRACTORS - WAGE TAX**

Battistone, Frank 95-B  
Boardman & Schermer 91-1(b)  
Center City Newspaper Distributors, inc. 00-L  
Community Reading Club 96-Q  
General Security Systems, Inc. 90-4  
Osteen Transportation 93-G

**INSURANCE COMPANY RETALIATORY TAX**

E/R Associates 92-C

**INTEREST AND PENALTY**

Bell, Darryl 97-S  
DiMaio, Anthony 97-U  
Forte, Michael 93-V  
Lederman, Samuel 93-C  
McNulty, James 97-F  
Refrigerated Foods Distributors, Inc.  
(pro-rated payment) 01-C  
Stafford, Joseph 97-P  
Stefanowich, John 93-J  
Tsekaris, Panagiotis 93-I

**INTEREST INCOME EARNED BY BUSINESS ACTIVITIES**

Vine Street Development Company 95-H

**JEOPARDY ASSESSMENT**

Madle, William 94-M

**JURISDICTION**

Bell, Darryl 97-K

Biunno, Joan and Patrick Terzano 93-0

Clement & Muller, Inc. 93-P

Clement & Muller, Inc. 95-D (On Remand; As Amended)

Community Reading Club 96-Q

Dantzler, Sylvannya 96-3

Didomenico, Aldo 91-4

Downey, William 91-5

Gardner, Larry 96-1

Gegnas Chrysler Plymouth North, Inc.(refund) 90-9

Hayman, Barbara 90-8

Innes, Georgette 90-3

Miller, Larry Charles 94-D

Rialto Music, Inc. 92-0

Rymaszewski, Stanislaw 92-N

Stefanowich, John 93-J

Williams, Margaret & Fred 99-F

**LACHES**

Charlie's Dream, Inc. 98-F

**LICENSE AND INSPECTIONS - BUILDING PERMITS**

Murphy, Quigley Company, Inc. 98-C

**LICENSE AND INSPECTIONS - CLEAN AND SEAL**

Davis, Scott 97-G

Davis, Scott 98-G

Hall, Annette 96-H

Lacey, Bernadette 97-V

Melton, William 92-A

Serafin, Henry 96-N

Urban Market Developers, Inc. 96-G

Walker, Albert 96-S

**LICENSES AND INSPECTIONS - DEMOLITION**

Biunno, Joan and Patrick Terzano 93-0

Calesnick, Milton and Sheppard Corporation 89

Chernock, Joel (Chinatown fire case) 95-E

Dawkins, William 96-P

Delgado, Victoria 96-I

Deliverance Tabernacle Church 96-V

Desper, Edward 96-K

Harper, James P. 91-1(a)

Jones, Vernon & HESSIE 96-T

Miller, William 92-B

Powell, Thomas 00-K (sufficiency of notice)

Shaw, Kathy Williams 99-H

Shelton, Kenneth 96-C

St. Phillip's Baptist Church 98-A

Woo, Chung & Jung 92-J

**LICENSES & INSPECTIONS- NUISANCE ABATEMENT**

Lacey, Bernadette 97-V

Moat, Robin 98-H

**MANUFACTURER**

Sawin Systems, Inc. 91-6

Insinger Machine Company 93-F

Quaker City Japanning and Enamel CO., Inc. 98-E

**MECHANICAL AMUSEMENT TAX**

Brighton Management Services, Inc.; Charlie's

Dream, Inc.; Dailey Planet News, Inc.;

Elgee Novelties, Inc.; Wood Enterprises, Inc.;

57 N. 13th St. Corp. 942 Market St. Corp.;

1632 Market St. Corp. 95-A

**NET PROFITS TAX**

Arnold Berkowitz 01-E

**NET PROFITS TAX-ASSESSMENT AGAINST RESIDENT  
EMPLOYED OUTSIDE OF PHILA.**

Proud, Kathleen and James 97-T

**NET PROFITS TAX- GAIN ON THE SALE OF PROPERTY**

Aramingo & Butler 01-G

**NON-PROFIT ENTITIES - TAXABILITY OF FOR PROFIT ACTIVITY**

National Temple Non-Profit Corp. 97-N

**PARKING TAX**

Auto Parks, Inc. 97-C

Broad & Nobel Associates, Inc. 96-F

Celebrity Parking, Inc. 01-F

Central Parking Systems of PA, Inc. 99-I,J,K

OLS Hotel Partners, LP 99-I,J,K

Standard Parking Corporation 99-I,J,K

Temple University 95-F

**PARTNERSHIPS AS TAXABLE ENTITIES**

Boardman and Scherman 91-1(b)

E/R Associates 92-C

Rosenfeldt, D. Leonard 90-12

Nine Penn Center Associates 95-N

**PAYROLL ALLOCATION- BUSINESS PRIVILEGE TAX**

Jacob Heffler, Et Al 97-M

**PENSION CONTRIBUTION AS BUSINESS DEDUCTION**

Katzen, Miles 92-X

**PORT RELATED ACTIVITIES**

Lavino Shipping Co. 92-I

Procacci Brothers Sales Corp. 94-I

**PROOF OF FILING RETURNS AND REMITTANCES**

Doner, Saul 92-V

**REAL ESTATE PRINCIPAL (Lack of Jurisdiction)**

**REAL ESTATE ACTIVITIES AS BUSINESS**

Goldstein, Herbert S. 90-5

Dodge, Peter 93-H

Mayfair Associates 95-L

**REAL ESTATE INVESTMENT TRUSTS**

New Plan Realty 95-C

**REALTY TRANSFER TAX**

Federal Realty Investment Trust 99-D

Kennedy Boulevard Associates, I, L.P. 98-K

New Century Homes, Inc. 01-B

Provident Mutual Life Insurance Company 98-L

Origlio Inc., Antonio and Crus Corporation 96-2

**REFUND**

Jetro Cash & Carry Enterprises, Inc. 93-T

Brighton Management Services, Inc.; Charlie's Dream Inc.;

Dailey Planet News, Inc.; Elgee Novelties, Inc.;

Wood Enterprises, Inc.; 57 N. 13th St. Corp.;

942 Market St. Corp.; 1632 Market St. Corp. 95-A

Quaker City Japanning & Enamel Co., Inc. 96-R

**REFUND - INTEREST ON REFUNDED AMOUNT**

841 Associates, Inc. 97-D

Rittenhouse Plaza, Inc. 96-D

**REHEARINGS**

Nelson, Tossie 93-U

Kathy L. Williams 99-C

**RENTAL INCOME**

Goldstein, Herbert S. 90-5

Innes Georgette 90-3

Kurtz, Sidney & Lillian 96-4

Mealey, Gerald 90-6

Maggio, Mario, Peter, & Serafino, T/A Maggio Brothers 92-T

Maggio, Mario, Peter, & Serafino T/A Maggio Brothers

(On Remand) 94-J

**ROYALTIES**

Philadelphia Eagles Football Club, Inc. 98-D

**SALE OF PARTNERSHIP INTEREST**

Katzen, Miles 92-X

**SCHOOL INCOME TAX**

Ash, Richard 93-A  
Zervas, Rachel 92-Q

**STATE PREEMPTION**

Clement & Muller, Inc.(Beer Distributors;  
Business Privilege Tax)94-B  
D.Becker & Sons; Barritt Furniture Corp. ;  
DiOttavio & Son, Inc.(Bedding Industry) 92-H  
Garabet, Ltd. T/A Irwin's Beer & Soda Supermarket 94-C  
Michael & Kathleen Donato, t/a Academy Beer  
Distributors, et al(Use & Occupancy Tax) 97-Q

**STATUTE OF LIMITATIONS**

Auto Parks, Inc. 97-C  
Burholme Golf, Inc. 92-M  
National Temple Non-Profit Corp. 97-N

**STERLING ACT - LICENSE FEES**

D. Becker & Sons; Barritt Furniture;  
DiOttavio & Son, Inc. 92-H

**STIPULATED SETTLEMENT**

Charles Gratz Fire Protection Co. 94-A

**STRAW PARTY TRANSFER**

Cliveden Apartments 92-R  
Tauber, Frederick 91-8

**STREETS DEPARTMENT- PAVING**

Friel, James & Denise 96-J

**TERMINATION ACTIVITY - ACCOUNTS RECEIVABLES**

Vine Street Development Company 95-H

**UNITARY BUSINESS PRINCIPLE**

Soiferman, Milton 97-L

**USE AND OCCUPANCY TAX- PROPERTY ASSESSMENT**

Rosen and Rosen, P.C 98-A

**USE AND OCCUPANCY TAX - CALCULATING COMMERCIAL USAGE**

Rhode, Meyer 96-O

**USE AND OCCUPANCY TAX- LANDLORD RESPONSIBILITIES**

Burholme Golf, Inc. 92-M  
New York Cafe Theater; Dexacon Corp.; Harold Wolfe 94-L  
North Philadelphia Aviation Center 92-K  
Peter Pelullo 97-J  
Realen Gateway Development Associates, L.P. 95-K

**USE AND OCCUPANCY TAX - PREEMPTION**

Clement and Muller, Inc. 91-9  
Fidelity Bank 95-P

Industrial Valley Title Insurance Company 93-S  
Provident Mutual Life Insurance Company of Phila. 94-F

**USE AND OCCUPANCY TAX- PUBLIC PURPOSE**

Bradd Alan Bookstore, Inc. 91-3  
Burholme Golf, Inc. 92-M

**USE AND OCCUPANCY TAX- PUBLIC STORAGE UNITS**

Northeast Oxford Enterprises, Ltd. 02-1A, 02-1B02-1C  
Shurgard Self Storage Centres, Inc. 02-1D, 02-1E

**USE AND OCCUPANCY TAX - STORAGE**

Andrews, Delaine 90-13  
Downey, William 91-5

**USE AND OCCUPANCY TAX - VACANT SPACE**

Quaker Commercial Warehousing, Co. 90-14

**VOLUNTARY OFFERINGS TO CLERGY**

Reinert, Charles 90-11

**WAGE TAX**

A&M Berk Tax Service, Inc. (worker classification) 01-D  
Center City Newspaper Distributors, Inc. (worker classification)  
00-L  
Krass, Ben and Harry (pension and profit sharing distribution) 98-  
B  
McGovern, Francis (salary in lieu of Worker's Comp) 90-10  
Philadelphia Eagles Football Club, Inc. (non-cash compensation)  
98-D  
Rohner, Christopher J. 94-K  
Transatlantic Co., Inc. (apportionment) 97-E  
White, Corey 96-z

**WAGE TAX- COURT AWARDED BACK AND FRONT PAY**

Cartledge, James V. 93-K

**WAGE TAX- EXEMPTION REQUEST**

El, Thomas D. 99-L

**WATER AND SEWER CHARGES- LOW INCOME TAXPAYER**

Calloway, Warren, 99-N

**WATER AND SEWER CHARGES- PRIVATE SEWER REPAIR**

Soliman, Abdel 97-A

**WATER AND SEWER CHARGES - RESPONSIBILITY FOR**

Dollar Rent A Car Systems, Inc. 02-2  
Mikus, Carol A. 99-E  
Polis, Bernard 89  
Ramos, Antonio 00-E

**WATER AND SEWER CHARGES - SERVICE CHARGE**

Ashjian, George 96-B  
Bunting, Ronald & Francis 96-E  
Caraballo, Hector 92-U  
Didomenico, Aldo 91-4  
Singer, Michael 96-A

**WATER AND SEWER CHARGES - USAGE**

Ashjian, George 96-B  
Brown, Edward 95-M  
Bunting, Ronald & Francis 96-E  
Bushnu, Gregory J. and Susan E. 93-B  
Caraballo, Hector 93-R  
D'Ambrosio, Pasquale 92-E  
Frempong, Steve; Frempong, Agnes; Manu, Agnes 00-J  
Penn Wynn, Inc. 98-I  
Sullivan, Patricia O. 00-C  
Serafin, Henry 99-G  
Singer, Michael 96-A  
Singer, Michael 00-I  
Tsokas, Michael 93-W

