

[(B) Such] (ii) *The service is either outside the usual course of the business for which [such] that service is performed, or that [such] the service is performed outside of all the places of business of the enterprise for which [such] the service is performed; and*

[(C) Such] (iii) *The individual is customarily engaged in an independently established trade, occupation, profession or business of the same nature as that involved in the service in question; and*

[(D)] (iv) *Barbers and beauticians operating establishments and leasing chairs or booths to other properly licensed barbers and beauticians need not show compliance with subparagraphs [(A), (B) and (C)] (i), (ii) and (iii) hereof if it is shown to the satisfaction of the Executive Director that[:] [(i) A] a written lease has been entered into between the operator and the lessee and is currently in force[:]; [(ii) Lessee] the lessee pays a stipulated amount for the use of the chair or booth but is required to make no further accounting or report of income of TO the operator[:]; [(iii) Lessee] the lessee has access to the premises at all hours and has the right to establish his own working hours and regulate his own prices[:]; ~~or~~ AND [(iv) The] the lease expressly states that the lessee is aware that he must be responsible for payment of State and federal income taxes and self-employed social security contributions, and understands he is not within covered employment as defined by this article.*

[(E)] (v) *The use by a taxicab driver of taxicabs [and/or] or taxicab equipment in a taxicab business carried on by an owner of a taxicab permit need not meet the tests of subparagraphs [(A), (B) and (C)] (i), (ii) and (iii) thereof HEREOF if it is shown to the satisfaction of the Executive Director that[:] [(i) A] a written agreement for the use of the taxicab [and/or] or equipment has been entered into between the driver and the owner and is currently in force[:]; [(ii) The] the driver pays a stipulated amount for the use of the taxicab [and/or] or equipment, but is required to make no further accounting or report to the owner[:]; [(iii) The] the driver has access to the taxicab [and/or] or equipment at all hours and has the right to establish his own working hours and place PLACES[:]; ~~or~~ AND [(iv) The] the agreement expressly states that the driver is aware he must be responsible for payment of federal self-employment taxes, and understands he is not within covered employment as defined by this article.*

(7) *After December 31, 1971 "Employment" shall include:*

(i) *Service of an individual who is a citizen of the United States, performed outside the United States (except in Canada or the Virgin Islands), in the employ of an American employer (other than service which is deemed "employment" under the provisions of Section 20(g) (2) of this Article or the parallel provisions of another state law and shall be deemed to have been performed within this State), if:*

*the employer's principal place ~~of~~ OF business in the United States is located in this State; or*

*the employer has no place of business in the United States, but the employer is an individual who is a resident of this State; or*

*the employer is a corporation which is organized under the laws of this State; or*