

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MURRAY D. LIST

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 (x) 23 of the
Tax Law for the Year(s) 1960 through 1970.

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 20th day of May , 1975, she served the within
Notice of Decision (~~of Determination~~) by (certified) mail upon Murray D. List

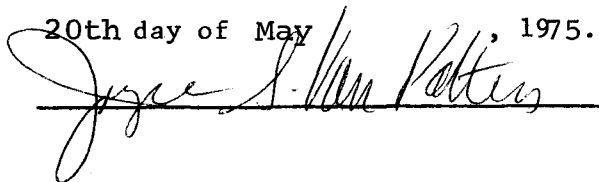
~~representative~~ the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Murray D. List
1217 Park Avenue
New York, New York 10028

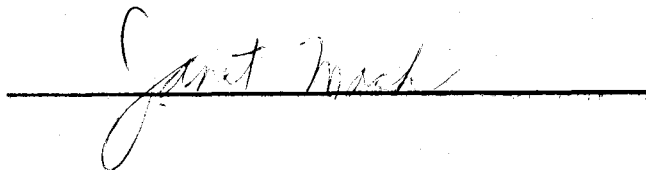
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

20th day of May , 1975.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MURRAY D. LIST

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 (8) 23 of the
Tax Law for the Year(s) 1960 through 1970.

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 20th day of May, 1975, she served the within
Notice of Decision (~~xxx Determination~~) by (certified) mail upon Herbert Kantor, Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Herbert Kantor, Esq.

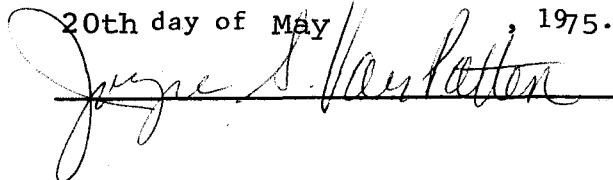
Kantor, Shaw & Davidoff, P.C.
200 Park Avenue

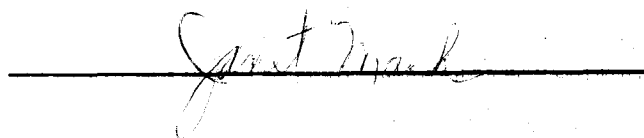
New York, New York
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

20th day of May, 1975.







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

James H. Tully, Jr.
PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

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

AREA CODE 518

ADDRESS YOUR REPLY TO

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

DATED: Albany, New York
May 20, 1975

Mr. Murray D. List
1217 Park Avenue
New York, New York 10028

Dear Mr. List:

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

Please take further notice that pursuant to
Section (a) **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: Petitioner's Representative
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
MURRAY D. LIST	:	DECISION
for a Redetermination of a Deficiency or	:	
for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law for	:	
the Years 1960 through 1970.	:	

Murray D. List, 1217 Park Avenue, New York, New York 10028, filed a petition for the redetermination of a deficiency in unincorporated business taxes under Article 23 of the Tax Law for the years 1960 through 1970.

Said deficiency was asserted under notice dated November 26, 1973, with file No. 0-64919244 and is in the amount of \$16,073.78 with interest of \$5,067.36 and penalties for failure to file returns and for underestimating of tax amounting to \$4,340.50 for a total of \$26,481.64.

A hearing was duly held on November 22, 1974, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, before Nigel G. Wright, Hearing Officer. The petitioner was

represented by Herbert Kantor, Esq. of Kantor, Shaw & Davidoff, P.C. The Income Tax Bureau was represented by Saul Heckelman, Esq. appearing by Alexander Weiss, Esq.

The record of said hearing has been duly examined and considered.

ISSUE

The issue in this case is whether the petitioner is a professional within section 703(c) of the Tax Law exempting professionals from the unincorporated business tax.

FINDINGS OF FACT

1. Dr. List is a practicing psychotherapist with offices at 1217 Park Avenue, New York City. He began in practice in 1950 with respect to individual psychotherapy and in 1955 with respect to group psychotherapy.

2. Dr. List in 1956 received a Ph.D. in psychology from New York University together with a Founders Day award for academic excellence. He has attended, and served as Institute chairman, the Annual Regional Institute and Conference of the Eastern Group Psychotherapy Society. Dr. List underwent a training analyses with Jean Munzer, M.D., Ph.D. and has received supervision in group psychotherapy with Goodwin Watson, Ph.D.

3. Dr. List has attended various workshops and courses offered by the National Psychological Association for Psychoanalysis and by the Society for Psychoanalytic Study and Research. He disclaims, however, any claim to practice psychoanalysis.

4. Dr. List is a member of the American Psychological Association; the major professional organization for psychologists in the United States. Its purposes include the advancement of psychology as a science and as a means of promoting human welfare. Membership requires a doctoral degree based either in part upon a psychological dissertation or a program primarily psychological in content. It publishes an annual directory of members. Within that association, Dr. List is a member of the Division of Psychotherapists. This requires specific minimal qualifications in the field of psychotherapy.

5. Dr. List is also a member of the American Group Psychotherapy Association.

6. Dr. List has been found qualified to sit for the examination for certification as a psychologist under section 7605(2) of the Education Law. He has not, however, been so certified and

accordingly on his business cards and correspondence cannot and in fact does not hold himself out to be a psychologist. He can, however, actually engage in practice as a psychologist.

7. Dr. List has served as a consulting psychologist and group psychotherapist for several institutions including the Matteawan State Hospital in Beacon, New York, where he served in a supervisory capacity.

8. Dr. List's occupation is properly characterized as either psychotherapy or clinical psychology.

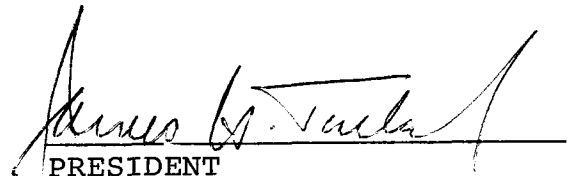
CONCLUSIONS OF LAW

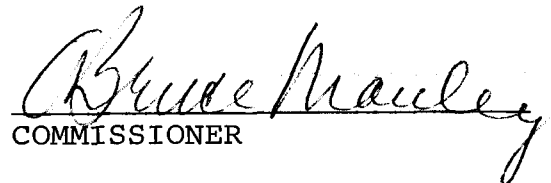
Petitioner is a psychologist and as such is exempt from the unincorporated business tax.

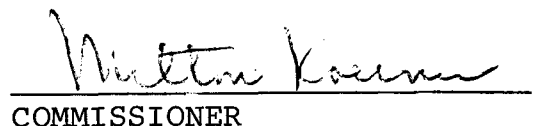
DATED: Albany, New York

May 20, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER