

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition of  
FRANCIS E. AND INA JUNE ROGERS  
For a Redetermination of a Deficiency or  
for Refund of Unincorporated Business  
Taxes under Article 23 of the Tax Law  
for the year 1962

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DECISION

The petitioners, Francis E. and Ina June Rogers, now residing in the State of California and desiring to avoid the expense and inconvenience that an appearance within New York State may entail, have requested the State Tax Commission to make an independent review of the petitioners' tax materials and records in lieu of a formal hearing.

FINDINGS OF FACT

1. The petitioners timely filed a New York State income tax resident return for the year 1962. The petitioners did not file an Unincorporated Business tax return for the year 1962.

2. On October 11, 1965, a notice of deficiency was mailed to the petitioners for the year 1962, under file numbered 2-6723708. The Income Tax Bureau determined that the petitioners' business activities were subject to the Unincorporated Business tax, and that the sum of \$225.83 in additional tax was due plus statutory interest.

3. A petition for redetermination of the deficiency was timely filed.

4. Mr. Francis E. Rogers is a consultant on tourism promotion and capital development. Business income in the sum of \$13,570.16 was derived during the year 1962 from the conduct of this business activity.



5. The activity in which Mr. Rogers is engaged is not a profession qualifying for exemption within the meaning and intent of Article 23 of the Tax Law.

6. During the year 1962, Mr. Rogers spent 75 working days in Panama. However, the petitioners have not established that an office, shop or agency is maintained systematically or regularly outside New York State.

Decision

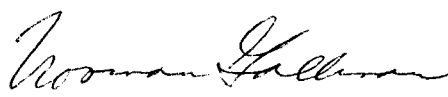
A. The income from the business activities of Mr. Francis E. Rogers as a consultant on tourism is subject to the Unincorporated Business Tax, and the income is not subject to allocation within and without New York State.

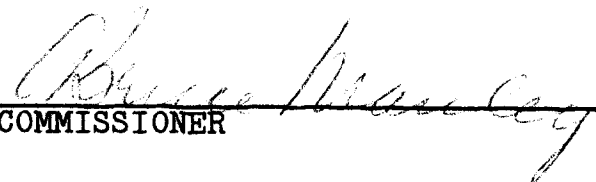
B. The assessment issued by the Income Tax Bureau on October 11, 1965 is correct and sustained.

C. The petition for redetermination is denied.

Dated, Albany, New York, this 17<sup>th</sup> day of December 1964.

STATE TAX COMMISSION

  
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PRESIDENT

  
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COMMISSIONER

  
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COMMISSIONER