

STATE OF NEW YORK
STATE TAX COMMISSION

Christensen
UBT
1970

In the Matter of the Petition

of
Conrad L. Christensen

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) 1961, 1962
and 1963

State of New York
County of Albany

Diane Farrington, 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 November, 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Conrad L.

Christensen (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Conrad L. Christensen
11 Milbrook Avenue
Hurley, 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 November, 1970.

Paul Wright

Diane Farrington

deposited
ccH
49-335

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
CONRAD L. CHRISTENSEN	:	DECISION
	:	
for a Redetermination of a Deficiency or	:	
for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Laws	:	
for the years 1961, 1962 and 1963	:	

Conrad L. Christensen has petitioned for a redetermination of a deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1961, 1962 and 1963. A formal hearing was held before Lawrence A. Newman, Hearing Officer, in the Department of Taxation and Finance, State Campus, Albany, New York, on April 29, 1970. Taxpayer appeared in person, and the Income Tax Bureau was represented by Edward H. Best, Esq. (Albert J. Rossi, Esq., of counsel).

FINDINGS OF FACT

1. Conrad L. and Eleanor Christensen filed New York State combined income tax returns for 1961, 1962 and 1963.

2. On July 6, 1964, the Department of Taxation and Finance issued a notice of deficiency numbered 1-8009158 in the amount of \$332.47 plus statutory interest. On February 28, 1966, a notice of deficiency was issued by the Department numbered 3-7914154 in the amount of \$687.99 plus statutory interest for the years 1962 and 1963.

The notices of deficiency were based on a finding by the bureau that taxpayers activities constituted the carrying on of an unincorporated business. The income derived therefrom was held subject to the unincorporated business tax pursuant to Article 23 of the Tax Law.

3. Conrad L. Christensen is the Director of C. L. Christensen Associates. The petitioner offers consulting services for business enterprises, and governmental agencies. Advice is given in the areas of general management, manufacturing engineering and research; industrial and personal problems and

budgeting and managerial economics. Petitioner is a licensed professional engineer and attained his degrees at Pratt Institute and Brooklyn Polytechnic Institute.

4. Petitioner described himself as a management consultant on his 1961, 1962 and 1963 income tax returns.

5. In the matter of Edwin G. Booz, et al., v. George M. Bragalini, et al., [2 A.D. 2d 639, 1956], and In the Matter of Edmund J. McCormick v George M. Bragalini, et. al., [8 A.D. 2d 885, 1959], the courts held that management consultant activities do not come within the sphere of a professional exemption from the unincorporated business tax.

DECISION

A. The business activities of the petitioner during the years 1961, 1962 and 1963 constitute the carrying on of an unincorporated business and the income derived therefrom is subject to the unincorporated business tax.

B. The assessment is sustained and the petition is denied.

Dated: Albany, New York

November 19, 1970

STATE TAX COMMISSION

Norman Gellman
Commissioner

Bruce Manley
Commissioner

Walter Koerner
Commissioner