

STATE OF NEW YORK
STATE TAX COMMISSION

Olsson, Bengt
U137
1970

In the Matter of the Petition

of

BENGT G. and INGER MAARIT OLSSON

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) 1962

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Patricia Conley

, 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 27th day of January, 1970, she served the within

Notice of Decision (~~on Determination~~) by (~~certified~~) mail upon Mr. & Mrs. Bengt G.
Olsson

(~~representative of~~) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Mr. & Mrs. Bengt G. Olsson, Mosstenabacken II,
Bandhagen, Sweden

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

29 day of *Feb*, 1970

Patricia Conley

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition of	:	
BENGT G. and INGER MAARIT OLSSON	:	
For a Redetermination of a	:	DECISION
deficiency or for refund of	:	
unincorporated business taxes	:	
under Article 23 of the tax	:	
law for the year 1962.	:	

The petitioners, Bengt G. and Inger Maarit Olsson, now reside in Sweden, and in order to avoid the expense and inconvenience of a personal appearance with New York State have requested that the State Tax Commission independently review the tax materials and correspondence 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, but did not file an unincorporated business tax return.
2. On June 7, 1965, under file number 2-6149537, the Income Tax Bureau issued a notice of deficiency in the amount of \$105.86 plus statutory interest based upon a determination that Mr. Olsson's business activities were subject to the unincorporated business tax for the year 1962.
3. A petition for redetermination of the deficiency was timely filed.
4. The petitioners received their income only from a related New York corporation in return for the engineering services rendered by Mr. Olsson.
5. There is no evidence to support a conclusion that Mr. Olsson used the corporation which he served as a mere conduit for his personal business.

6. Mr. Olsson was not engaged in an unincorporated business for the year 1962.

DECISION

A. The business income of the petitioners is not subject to the unincorporated business tax for the year 1962.

B. Notice of deficiency, issued on June 7, 1965 under file number 2-6149537 is incorrect and is cancelled.

Dated; January 21, 1970

STATE TAX COMMISSION

Norman Gallman
PRESIDENT

Bruce Mauley
COMMISSIONER

Milton Krenn
COMMISSIONER