

STATE OF NEW YORK
STATE TAX COMMISSION

IN THE MATTER OF THE APPLICATION OF

MORRIS SALIT

FOR REVISION OR REFUND OF UNINCORPORATED:
BUSINESS TAXES UNDER ARTICLE 16-A OF THE:
TAX LAW FOR THE YEARS 1956 AND 1957

HEARING UNIT - File Copy

TAX UBT

ART. 16 A SECS. _____

KEY WORDS Professional:

Engineer without license or
academic degree
CROSS REFS. _____

CASE LAW CITATIONS _____

REMARKS _____

The petitioner having filed an application for refund or
revision of taxes assessed under Article 16-A of the Tax Law for the
years 1956 and 1957, and a hearing having been held before Vincent
P. Molineaux, Hearing Officer, on May 27, 1965, and the record and
exhibits having been duly examined and considered,

The State Tax Commission finds:

(1) That the petitioner filed personal income tax returns for
the years 1956 and 1957 on which the tax shown to be due was paid.

(2) That assessments numbered B722785 for the year 1956, and
B722786 for the year 1957 were issued on January 15, 1960 on the
grounds that the business activities of the petitioner constitute
a carrying on of an unincorporated business, the income from which
is subject to the unincorporated business tax pursuant to Article
16-A of the Tax Law.

(3) That petitioner applied for revision of the above
assessments on the ground that his activities constitute the practice
of the profession of electrical engineering, which application was
denied.

(4) That petitioner holds no academic engineering degrees and
is not licensed as a professional engineer by the New York State
Department of Education.

(5) That petitioner's work during the years in question included
the preparation of electrical plans for construction which are provided
to the contractor. Similar plans prepared by professional engineers

and architects require a seal and are filed with the city in which the construction is to be carried out. Electrical plans are not required to be so filed.

(6) That a related phase of petitioner's work is the designing of electric systems which sometimes include estimates of cost and the preparation of straight estimates of cost.

(7) That petitioner shares office space with a professional engineer with whom he sometimes combines his work, and the seal of the professional engineer is used when the combined work is annexed to a set of plans. The fee is a single payment which is divided between the engineer and the petitioner proportionately, depending on the amount of the work.

(8) That the petitioner's activities do not constitute the practice of a profession within the meaning of Section 386 of the Tax Law.

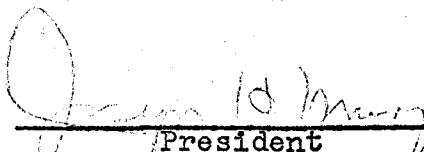
Based upon the foregoing, the State Tax Commission

DETERMINES:

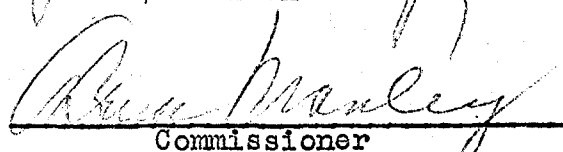
That the taxes assessed under Article 16-A of the Tax Law for years 1946 and 1947 are correct and legally due and the denial of the application for refund or revision is affirmed.

DATED: Albany, New York, this 2nd day of June 1969.

STATE TAX COMMISSION



President



Commissioner



Commissioner

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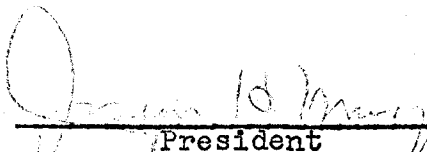
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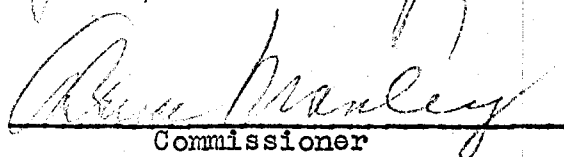
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