

STATE OF NEW YORK
STATE TAX COMMISSION

*Besdine, Matthew,
& Roslyn
L.B.T.*

1961-1962

In the Matter of the Petition

of

Matthew Besdine & Roslyn Besdine
(his wife)

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 ;

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

State of New York
County of Albany

Martha Funaro , 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 29th day of March , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Moses
Weintraub, Esq. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Moses Weintraub, Esq.
One Liberty Street
New York, New York 10005

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

29th day of March , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

Matthew Besdine & Roslyn Besdine :
(his wife) :

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 :

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

State of New York
County of Albany

Martha Funaro , 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 29th day of March , 19 71, she served the within Notice of Decision (or Determination) by (certified) mail upon Matthew & Roslyn Besdine (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Matthew & Roslyn Besdine
575 West End 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

29th day of March , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
MATTHEW BESDINE & ROSLYN BESDINE,	:	
His Wife	:	DECISION
for a Redetermination of a Deficiency or	:	
for Refund of Unincorporated Business Taxes	:	
Under Article 23 of the Tax Law for the	:	
Years 1961 and 1962.	:	

The taxpayers 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 and 1962. A formal hearing was held in the offices of the State Tax Commission in the City of New York on September 24, 1965. The taxpayers were represented by Moses Weintraub, Esq.

FINDINGS OF FACT

1. The issue in this case is whether the taxpayers are engaged in a profession recognized under Article 23 of the Tax Law to be exempt from Unincorporated Business Taxes.

2. For the years 1961 and 1962 the taxpayers filed partnership returns in which the "kind of business" was listed as "psychologists." Matthew Besdine is listed as having a sixty (60) per cent share of the partnership and has been licensed as a psychologist by the State of New York. Roslyn Besdine is listed as having a forty (40) per cent share of the partnership. Mrs. Besdine is not licensed by the State of New York as a psychologist, but holds a New York State certificate as a Guidance Counselor.

3. On September 8, 1964 Notice of Deficiency #397 was issued in the amount of \$923.33 plus interest for the years in question. This deficiency was based upon a determination that the partnership did not qualify for professional exemption from Unincorporated Business Tax.

DECISION

A. Only one (1) member of the taxpayer-partnership is licensed as a psychologist by the State of New York.


B. The profession engaged in by the taxpayer-partnership is not recognized under Article 23 of the Tax Law as being exempt from Unincorporated Business Tax.

C. The petition is, therefore, denied and the deficiency notice is sustained, together with such interest as may be lawfully assessed.

DATED: Albany, New York
March 29, 1971

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER