

STATE OF NEW YORK
STATE TAX COMMISSION

Oppenheim Jr., Laurent
UBT
Article 16-A

In the Matter of the Petition

of

Laurent Oppenheim, Jr.

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business :
Taxes under Article(s) 16-A of the
Tax Law for the (Year(s) 1957 :

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 13th day of January , 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Laurent Oppenheim, Jr. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Laurent Oppenheim, Jr.
700 Park 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

13th day of January , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

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64 Wall 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.

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Sworn to before me this

13th day of January, 19 71

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
LAURENT OPPENHEIM, JR.	:	DETERMINATION
for Revision or Refund of Unincorporated	:	
Business Taxes under Article 16-A of the	:	
Tax Law for the Year 1957	:	

The taxpayer applied for revision or refund of unincorporated business taxes under Article 16-A of the Tax Law for the year 1957. A formal hearing was conducted in the offices of the State Tax Commission in the City of New York on June 17, 1966. The taxpayer was represented by Jay Levine, Esq.

FINDINGS OF FACT

1. The issue involved in this case is whether income reported by the taxpayer as salary income constitutes additional business income subject to unincorporated business tax.
2. Taxpayer was engaged in business as an Industrial Management Consultant, maintaining an office at 30 East 60th Street, New York City. Income from this business was reported as unincorporated business income.
3. In 1957 the taxpayer was made a member and chairman of the Executive Board of Greer Hydraulics, Inc. in order to restore harmony and promote effective management. The taxpayer was subject to a contract of employment under which he was required to devote whatever time that might be necessary to the affairs of the company. The taxpayer carried out his services both at the corporation office located at New York International Airport and his own office. His responsibilities with respect to his position with this company were to consist of the formation of policies in the management of the company and he was not subject to control over hours or performance of duties. Taxpayer's services were essentially similar to those he performed for other organizations through his consulting office.

4. The taxpayer reported income of \$16,259.50 received from Greer in 1957 as wages on his New York resident return. A notice of additional assessment was issued December 27, 1963, assessment number AB-053393 in the amount of \$419.73 plus interest, holding the income received from Greer as additional business income earned as an industrial management consultant and therefore subject to unincorporated business tax.

DETERMINATION

A. The taxpayer has failed to carry his burden of proof. Salary income received from Greer Hydraulics, Inc. constitutes additional business income as an industrial consultant subject to unincorporated business tax.

B. The application is therefore denied and the notice of additional assessment is sustained.

DATED: Albany, New York

STATE TAX COMMISSION

January 13, 1971.

Norman Halloran

COMMISSIONER

COMMISSIONER

Milton Koerner

COMMISSIONER