

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ETHELYN WILLIAMS & DENISE SAKS, individually
and as co-partners d/b/u the firm name and
style of THE PARENT-CHILD CENTER :

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) 16-A of the
Tax Law for the (Year(s) 1957, 1958 &
1959

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 8th day of July , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Denise Saks

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Denise Saks
425 East 79th Street
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

8th day of July , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

ETHELYN WILLIAMS ^{of} DENISE SAKS
individually and as co-partners d/b/u
the firm name and style of THE PARENT-CHILD
CENTER
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, 1958 &
1959

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 8th day of July , 19 71, she served the within
Notice of Decision (or Determination) by (certified) mail upon Ethelyn Williams

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mrs. Ethelyn C. Williams
79 North Broadway
White Plains, 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

8th day of July , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ETHELYN WILLIAMS & DENISE SAKS, individually and as co-partners d/b/u the firm name and style of THE PARENT-CHILD CENTER :

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, 1958, &
1959

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 8th day of July , 19 71, she served the within Notice of Decision (or Determination) by (certified) mail upon Lester W. Rubin

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Lester W. Rubin
444 Madison 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

8th day of July , 1971

Martha (Pinaro)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
	:	
of	:	
	:	
ETHELYN WILLIAMS & DENISE SAKS	:	
individually and as co-partners	:	
d/b/u the firm name and style of	:	DETERMINATION
	:	
THE PARENT-CHILD CENTER	:	
	:	
for Revision or Refund of <u>Unincorporated</u>	:	
Business Taxes under Article 16-A of	:	
the Tax Law for the years 1957, 1958, and	:	
1959.	:	

Taxpayers filed an application for revision or refund of unincorporated business taxes under Article 16-A of the Tax Law for the years 1957, 1958, and 1959. A formal hearing was held before Solomon Sies, Hearing Officer, at the offices of the State Tax Commission in the City of New York on January 15, 1964, and April 29, 1964. Taxpayers were represented by Lester W. Rubin, Esq.

FINDINGS OF FACT

1. Taxpayers filed New York State income tax and unincorporated business tax partnership returns for the years 1957, 1958, and 1959.

2. On October 4, 1960, the Department of Taxation and Finance issued notice of additional assessments numbered B 814121 in the amount of \$140.20 for the year 1957, B 814122 in the amount of \$190.11 for the year 1958, and B 814123 in the amount of \$255.74 for the year 1959.

The assessments were based on a finding by the bureau that the activities engaged in by the taxpayer constitute the carrying on of an unincorporated business and the profit derived therefrom as sub-

ject to the unincorporated business tax under Article 16-A of the Tax Law.

3. One partner, Mrs. Saks, of the partnership is a psychologist licensed by the Education Department of the State of New York. The second partner, Mrs. Williams, has her B.A. in Education, M.S. at the New York School of Social Work and her Certificate in Social Work from the William A. White Institute of Psychiatry. The business carried on by the partnership includes psycho-therapy, psychological servicing of patients, psychiatric social work in all its branches including close contact with psychiatrists.

4. More than 80% of the gross income received by the taxpayers is derived from the personal services rendered by the taxpayers.

5. Capital is not a material income producing factor.

DETERMINATION

A. Taxpayers activities constitute an exempt profession and are thus not subject to the unincorporated business tax under Article 16-A of the Tax Law.

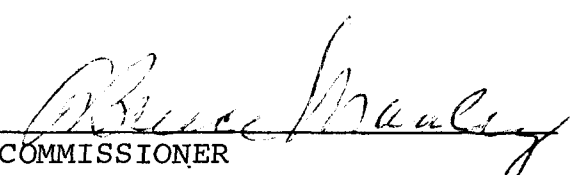
B. The application is sustained and the assessments are cancelled.

DATED: Albany, New York,

July 8, 1971.

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER