

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT I. & MERIAM I. KRAUS

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) 1962

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

State of New York
County of Albany

Lynn Wilson , 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 28th day of June , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon ROBERT I. &
MERIAM I. KRAUS (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Robert I. and Meriam I. Kraus
3 Leslie Drive
Syosset, New York 11791
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

28th day of June , 1972.

John H. Myers

Lynn Wilson



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12226

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION -
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
June 28, 1972

Robert I. and Meriam I. Kraus
3 Leslie Drive
Syosset, New York 11791

Dear Sir and Madam:

Please take notice of the **DECISION**
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section(s) **722** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
from the date of this notice.

Any inquiries concerning the computation of tax
due or refund allowed in accordance with this
decision or concerning any other matter relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,

Paul B. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

IN THE MATTER OF THE PETITION

OF

ROBERT I. & MERIAM I. KRAUS

FOR A REDETERMINATION OF A DEFICIENCY
OR FOR REFUND OF UNINCORPORATED BUSI-
NESS TAXES UNDER ARTICLE 23 OF THE TAX
LAW FOR THE YEAR 1962

DECISION

The taxpayer having filed a petition for redetermination of a deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the year 1962 and a hearing having been held in connection therewith at the office of the State Tax Commission, 80 Centre Street, New York, New York on June 21, 1967 before Francis V. Dow, Hearing Officer, of the Department of Taxation and Finance at which hearing the taxpayer, Robert I. Kraus, appeared and testified and the record having been duly examined and considered,

The State Tax Commission hereby finds:

(1) The taxpayer filed a resident income tax return for the year 1962 in which he reported income of \$13,637.71 from his activities as an "industrial consultant;" that the taxpayer did not file an unincorporated business tax return for the year 1962.

(2) That a notice of deficiency and statement of audit changes were issued on October 25, 1965 (File No. 2-667874) finding unincorporated business tax and interest due for the year 1962 in the amount of \$235.08 on the basis that the taxpayer's activities as an industrial consultant constitute the carrying on of an unincorporated business and the income from that source is subject to the tax imposed by Article 23 of the Tax Law.

the 1990s, the number of people in the world who are undernourished has declined from 1.1 billion to 800 million. The number of people who are malnourished has declined from 1.5 billion to 1 billion. The number of people who are obese has increased from 100 million to 300 million. The number of people who are overweight has increased from 100 million to 300 million. The number of people who are obese and overweight has increased from 100 million to 300 million. The number of people who are obese and overweight has increased from 100 million to 300 million.

and to the fact that the defendant's wife was not a member of the same.

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Journal of Interpersonal Violence 26(10) 1978-1997

[illegible]

and also the \mathbb{R} -algebra $\mathbb{R}[X]$ is a free \mathbb{R} -module with basis $\{1, X, X^2, \dots\}$.

[illegible][illegible][illegible]

(3) That the taxpayer is a consulting engineer in the area of numerical controls; that numerical controls is a specialized form of automation; that numerical control systems involve a converting of directions and information into coded form by a punch tape or punch card which is done at the engineering or management level; that the directions and information are fed into a machine control which, in turn, controls the operation of the machine or process thereby bypassing and eliminating the necessity of an operator of the machine; that numerical control systems vary in type and complexity as automation is expanded from one machine to a group of machines and processes to entire shops or plants.

(4) That courses leading to a Bachelor of Science degree are given at Northern Illinois University and Southwestern College in the field of numerical controls; that courses in numerical control include visual arts, technical drawing, tool and die design, industrial design, principles of accident prevention, machine tool operations, industrial production and quality control, chemistry, physics, electricity, electronics, metallurgy structure and properties of materials, physical metrology material analysis, control principles and telemetry, problems in metals and materials, logic, algebra, descriptive geometry, trigonometry, analytical geometry and calculus, numerical control systems, numerical control programming, computer coding, data processing math, economic principles of management, industrial management, time and motion analysis and occupational analysis.

(5) That the taxpayer received a Bachelor of Science degree in electrical engineering from Massachusetts Institute of Technology and did graduate work in industrial and management engineering at New York University and Columbia University; that the taxpayer had taught courses in numerical controls at Newark College of engineering and for Western Electric Company and has written articles on the subject.

(6) That the taxpayer has been engaged in the design and development of numerical control systems for 1952 through 1960 as an employee; that the taxpayer's activities as a consulting engineer involved the design and development of numerical control systems, working with clients to evaluate their manufacturing problems, determining manufacturing equipment and organizational needs, the application of numerical control to their structure and the production of equipment; that the taxpayer's activities dealt with service, studies, procedures, manuals, and systems in connection with numerical controls; that in 1962 most of the taxpayer's income was received from Arthur D. Little, Inc. of Cambridge, Massachusetts, which is an international consulting firm; that the taxpayer was retained by that company to work on a study in the field of numerical controls for a number of its clients; that the taxpayer's endeavor does not affect public health, safety or welfare; that the taxpayer is not a licensed engineer and is not required to have a license in order to render his services as a consulting engineer.

Based upon the foregoing findings and all of the evidence presented herein, the State Tax Commission hereby

DECIDES:

(A) That the taxpayer's activities as an industrial consultant, although employing a knowledge of engineering principles, did not constitute the practice of engineering or any other profession exempt from the imposition of unincorporated business tax in accordance with Section 703 of the Tax Law; that taxpayer's activities during the year 1962 constituted the carrying on of an unincorporated business and that his income derived therefrom was subject to the imposition of the unincorporated business tax within the intent and meaning of Section 703 of Article 23 of the Tax Law.

1. *How do you feel about the way the situation is being handled?*

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1. *Chlorophyll a* (Chl *a*)

(B) That accordingly, the notice of deficiency and statement of audit changes issued for the year 1962 (File No. 2-667874) are correct and do not include any taxes or other charges which could not have been lawfully demanded and that the petition for redetermination of a deficiency or for refund with respect to the said notice of deficiency and statement of audit changes be and the same is hereby denied.

DATED: Albany, New York on this 28th day of June, 1972.

STATE TAX COMMISSION

Norman Sullivan

PRESIDENT

Bruce M. Muley

COMMISSIONER

Milton Koerner

COMMISSIONER