

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition

of  
ARTHUR TANNENBAUM

:  
:  
:  
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) 23 of the  
Tax Law for the (Year(s) 1966 & 1967 :

---

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 1st day of August , 1972, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Arthur Tannenbaum

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Arthur Tannenbaum  
863 Garrison Avenue  
Teaneck, New Jersey

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

1st day of August , 1972.

Lynn Wilson

Martha Funaro



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

AREA CODE 518  
457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

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

ADDRESS YOUR REPLY TO

**Dated:** Albany, New York

**August 1, 1972**

**Arthur Tannenbaum  
863 Garrison Avenue  
Teaneck, New Jersey**

**Dear Mr. Tannenbaum:**

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	:	
ARTHUR TANNENBAUM	:	DECISION
for Redetermination of Deficiency or for	:	
Refund of Unincorporated Business Tax	:	
under Article 23 of the Tax Law for the	:	
Years 1966 and 1967.	:	

---

Petitioner, Arthur Tannenbaum, has filed a petition for redetermination of deficiency or for refund of unincorporated business tax under Article 23 of the Tax Law for the years 1966 and 1967. (File No. 84325829). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York on March 21, 1972, at 2:35 P.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Saul Heckelman, Esq. (Solomon Sies, Esq., of Counsel).

ISSUE

- I. Did petitioner, Arthur Tannenbaum's activities as a translator and interpreter during the years 1966 and 1967 constitute the practice of a profession?
- II. Did petitioner, Arthur Tannenbaum have reasonable cause for failing to file New York State unincorporated business tax returns for the years 1966 and 1967?

FINDINGS OF FACT

1. Petitioner, Arthur Tannenbaum, and his wife filed New York State income tax resident returns for the years 1966 and 1967. He

did not file New York State unincorporated business tax returns for said years.

2. On November 24, 1969, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Arthur Tannenbaum, imposing unincorporated business tax in the sum of \$673.77 upon the income received by him from his activities as a translator and interpreter during the years 1966 and 1967. It also imposed a penalty in the sum of \$168.34 pursuant to section 685(a) of the Tax Law for failure to file New York State unincorporated business tax returns for said years. In accordance with the aforesaid Statement of Audit Changes, it issued a Notice of Deficiency in the sum of \$923.62.

3. Petitioner, Arthur Tannenbaum, was a translator and interpreter during the years 1966 and 1967. The major source of his income was derived from translating court documents, technical texts and scientific dissertations from German and French to English and vice versa. He rendered these services primarily for corporations, law firms and governmental agencies. He also served as an interpreter in court proceedings dealing with scientific and technical matters.

4. Petitioner, Arthur Tannenbaum, attended Geneva University Interpreter School from 1946 to 1950. He received a diploma as a translator-interpreter for the German, French and English languages. In order to obtain the diploma he was required to complete 48 courses in translation and interpreting, four courses in law and international law, two courses in diplomatic history, two courses in contemporary history and one course in geography. He received a

B.A. degree from the College of the City of New York in 1967. He is a member of the American Translators Association. He has not written any books or articles or taught any courses in the field of interpreting and translating.

5. More than 80% of petitioner, Arthur Tannenbaum's income as a translator and interpreter during the years 1966 and 1967 were derived from personal services rendered. Capital was not a material income producing factor.

6. Petitioner, Arthur Tannenbaum, was advised by his accountant to file New York State unincorporated business tax returns for the years 1966 and 1967. He did not follow his accountant's advice.

#### CONCLUSIONS OF LAW

A. That the activities of petitioner, Arthur Tannenbaum, as a translator and interpreter during the years 1966 and 1967, although requiring special knowledge and experience, did not constitute the practice of a profession exempt from the imposition of the unincorporated business tax in accordance with the meaning and intent of section 703(c) of the Tax Law.

B. That the aforesaid activities of petitioner, Arthur Tannenbaum, during the years 1966 and 1967 constituted the carrying on of an unincorporated business tax in accordance with the meaning and intent of section 703 of the Tax Law.

C. That petitioner, Arthur Tannenbaum, did not have reasonable cause for failing to file New York State unincorporated business tax returns for the years 1966 and 1967 and therefore the Income

Tax Bureau properly assessed a penalty for failure to file said returns in accordance with the meaning and intent of section 685(a) of the Tax Law.

D. That the petition of Arthur Tannenbaum is denied and the Notice of Deficiency issued November 24, 1969, is sustained.

DATED: Albany, New York  
*August 1, 1972*

STATE TAX COMMISSION

*Norman G. Glickman*  
\_\_\_\_\_  
COMMISSIONER

*Bruce Manley*  
\_\_\_\_\_  
COMMISSIONER

*Milton Koenig*  
\_\_\_\_\_  
COMMISSIONER