

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

PAUL LESTER WIENER & ASSOCIATES

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) 1963, 1964
and 1965.

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 31st day of May , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon PAUL LESTER WIENER
& ASSOCIATES (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Paul Lester Wiener & Associates
119 East 18th Street
New York, New York 10003
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

31st day of May , 1972.

Maitha Furrow

Lynn Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

PAUL LESTER WIENER & ASSOCIATES

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) 1963, 1964 :
and 1965

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 31st day of May , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon SEYMOUR SMALLBERG

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

wrapper addressed as follows: Seymour Smallberg
257 West 86th 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

31st day of May , 1972

Maitha Funes

Lynn Wilson



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

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO

COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
May 31, 1972

Paul Lester Wiener & Associates
119 East 18th Street
New York, New York 10003

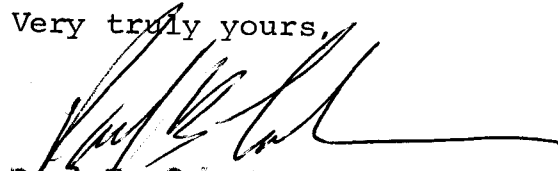
Gentlemen:

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 E. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
PAUL LESTER WIENER & ASSOCIATES : DECISION
for Redetermination of Deficiency or :
for Refund of Unincorporated Business :
Tax under Article 23 of the Tax Law :
for the Years 1963, 1964 and 1965. :

Petitioner, Paul Lester Wiener & Associates, 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 1963, 1964 and 1965. (File No. 4828). A formal hearing was scheduled before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on March 23, 1972 at 9:15 A.M. On said date, petitioner's representative, Seymour Smallberg, C.P.A., waived a formal hearing and submitted the case to the State Tax Commission upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUES

I. Did the partnership activities as architects and city planners of petitioner, Paul Lester Wiener & Associates, during the years 1963, 1964 and 1965, constitute the practice of a profession?

II. Did petitioner, Paul Lester Wiener & Associates file New York State unincorporated business tax returns for the years 1963, 1964 and 1965.

FINDINGS OF FACT

1. Petitioner, Paul Lester Wiener & Associates, filed New York State income tax and unincorporated business tax return forms for

the years 1963, 1964 and 1965. On the 1963 and 1964 returns under Schedule U-D, it stated that its net income was exempt from the unincorporated business tax. On the 1965 return, it left Schedule U-D blank.

2. On March 25, 1968, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Paul Lester Wiener & Associates, imposing unincorporated business tax in the sum of \$380.31 for the year 1963, \$464.46 for the year 1964 and \$740.51 for the year 1965, upon the business income reported by it. It also imposed a penalty in the sum of \$396.32 for failure to file 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 \$2,240.01.

3. On June 30, 1962, Paul Lester Wiener and Richard Bender formed a partnership under the name of "Paul Lester Wiener & Associates". During the years 1963, 1964 and 1965, the partnership engaged in the business of rendering professional services in the fields of architecture and city planning. Mr. Bender, an architect licensed by the State of New York, performed the services related to architecture. Mr. Wiener, an established city planner, performed the services related to city planning.

CONCLUSIONS OF LAW

A. That the practice of architecture and the practice of city planning constitute the practice of professions exempt from the imposition of the unincorporated business tax in accordance with the meaning and intent of section 703(c) of the Tax Law and NYCRR 281.4. However, under section 7307(2) of the Education Law, an architect may only join in the formation of professional partnership with architects, engineers, land surveyors and landscape architects. There is no provision for the formation of a professional partnership with a city planner. Therefore, a partnership consisting of

a city planner and a licensed architect does not constitute a partnership engaged in 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. Accordingly, the activities of petitioner, Paul Lester Wiener & Associates, during the years 1963, 1964 and 1965, constituted the carrying on of an unincorporated business and the income derived therefrom was subject to the unincorporated business tax in accordance with the meaning and intent of section 703 of the Tax Law.

B. That petitioner, Paul Lester Wiener & Associates filed New York State unincorporated business tax returns for the years 1963 and 1964 and, therefore, the penalty assessed for failure to file said returns for said years in the sum of \$95.08 for the year 1963 and \$116.12 for the year 1964 is waived.

C. That the petition of Paul Lester Wiener & Associates is granted to the extent of cancelling the penalties imposed pursuant to section 685(a) of the Tax Law for the years 1963 and 1964, in the sum of \$95.08 for the year 1963, and \$116.12 for the year 1964, and the Income Tax Bureau is hereby directed to accordingly modify the Notice of Deficiency issued March 25, 1968 and, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York

May 31, 1972

STATE TAX COMMISSION

COMMISSIONER

George Manley

COMMISSIONER

William Koehn

COMMISSIONER

AD 32 (2-70) 50M

STATE OF NEW YORK
Department of Taxation and Finance
STATE CAMPUS
ALBANY, N.Y. 12226



NEW YORK, NY 10011

Forwarded

25th century for Sp A

NYC 10011
Wiener & Associates

UNCLAIMED
JUN 21 1972

Paul Lester Wiener & Associates

119 East 18th Street

New York, New York 10003

For

*UNCLAIMED
Police Lot 6-16-72*

CERTIFIED

No. 592584

MAIL





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
May 31, 1972

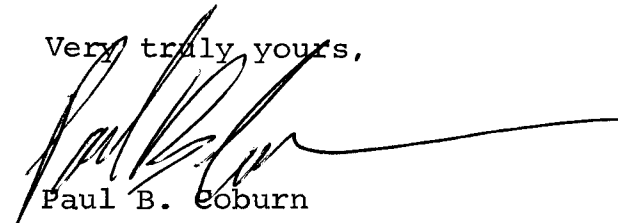
Paul Lester Wiener & Associates
119 East 18th Street
New York, New York 10003

Gentlemen:
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	:	
PAUL LESTER WIENER & ASSOCIATES	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Unincorporated Business	:	
Tax under Article 23 of the Tax Law	:	
for the Years 1963, 1964 and 1965.	:	

Petitioner, Paul Lester Wiener & Associates, 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 1963, 1964 and 1965. (File No. 4828). A formal hearing was scheduled before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on March 23, 1972 at 9:15 A.M. On said date, petitioner's representative, Seymour Smallberg, C.P.A., waived a formal hearing and submitted the case to the State Tax Commission upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUES

I. Did the partnership activities as architects and city planners of petitioner, Paul Lester Wiener & Associates, during the years 1963, 1964 and 1965, constitute the practice of a profession?

II. Did petitioner, Paul Lester Wiener & Associates file New York State unincorporated business tax returns for the years 1963, 1964 and 1965.

FINDINGS OF FACT

1. Petitioner, Paul Lester Wiener & Associates, filed New York State income tax and unincorporated business tax return forms for

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

DECISION

PAUL LESTER WISNER & ASSOCIATES

for Reconsideration of Deficiency of
for Refund of Unincorporated Business
Tax under Article 13 of the Tax Law
for the Years 1953, 1954 and 1955.

Petitioner, Paul Lester Wisner & Associates, has filed a petition for reconsideration of deficiency of for refund of unincorporated business tax under Article 13 of the Tax Law for the years 1953, 1954 and 1955. (File No. 4528). A formal hearing was scheduled before Paul H. Cohen, Hearing Officer, at the office of the State Tax Commission, 80 Centre Street, New York, New York, on March 23, 1957 at 2:15 A.M. On said date, petitioner's representative, Raymond Smilberg, C.R.A., waived a formal hearing and submitted the case to the State Tax Commission with the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUES

I. Did the partnership activities as architect and city planners of petitioner, Paul Lester Wisner & Associates, during the years 1953, 1954 and 1955, constitute the practice of a pro-

feSSION?

II. Did petitioner, Paul Lester Wisner & Associates, file a New York State unincorporated business tax return for the years 1953, 1954 and 1955.

FINDINGS OF FACT

I. Petitioner, Paul Lester Wisner & Associates, filed New York State income tax and unincorporated business tax return forms for

the years 1963, 1964 and 1965. On the 1963 and 1964 returns under Schedule U-D, it stated that its net income was exempt from the unincorporated business tax. On the 1965 return, it left Schedule U-D blank.

2. On March 25, 1968, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Paul Lester Wiener & Associates, imposing unincorporated business tax in the sum of \$380.31 for the year 1963, \$464.46 for the year 1964 and \$740.51 for the year 1965, upon the business income reported by it. It also imposed a penalty in the sum of \$396.32 for failure to file 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 \$2,240.01.

3. On June 30, 1962, Paul Lester Wiener and Richard Bender formed a partnership under the name of "Paul Lester Wiener & Associates". During the years 1963, 1964 and 1965, the partnership engaged in the business of rendering professional services in the fields of architecture and city planning. Mr. Bender, an architect licensed by the State of New York, performed the services related to architecture. Mr. Wiener, an established city planner, performed the services related to city planning.

CONCLUSIONS OF LAW

A. That the practice of architecture and the practice of city planning constitute the practice of professions exempt from the imposition of the unincorporated business tax in accordance with the meaning and intent of section 703(c) of the Tax Law and NYCRR 281.4. However, under section 7307(2) of the Education Law, an architect may only join in the formation of professional partnership with architects, engineers, land surveyors and landscape architects. There is no provision for the formation of a professional partnership with a city planner. Therefore, a partnership consisting of

the years 1963, 1964 and 1965. On the 1963 and 1964 returns under Schedule U-1, it stated that its net income was exempt from the unincorporated business tax. On the 1965 return, it left Schedule U-1 blank.

2. On March 25, 1966, the Income Tax Bureau issued a Statement of Audit Changes regarding the partnership. Paul Lester Wiener & Associates, imposing unincorporated business tax in the sum of \$280.31 for the year 1963, \$464.46 for the year 1964 and \$44.31 for the year 1965, upon the business income reported by it. It also imposed a penalty in the sum of \$36.33 for failure to file 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 \$2,340.01.

3. On June 30, 1965, Paul Lester Wiener and Richard Bender formed a partnership under the name of "Paul Lester Wiener & Associates". During the years 1963, 1964 and 1965, the partnership engaged in the business of rendering professional services in the fields of architecture and city planning. Mr. Bender, an architect licensed by the State of New York, performed the services related to architecture. Mr. Wiener, an established city planner, performed the services related to city planning.

CONSTRUCTION OF LAW

A. That the practice of architecture and the practice of city planning constitute the practice of professions exempt from the imposition of the unincorporated business tax in accordance with the meaning and intent of Section 703(c) of the Tax Law and NYCRR 261.4. However, under Section 7307(2) of the Tax Law, an architect may only join in the formation of a professional partnership with architects, engineers, land surveyors and landscape architects. There is no provision for the formation of a professional partnership with a city planner. Therefore, a partnership consisting of

a city planner and a licensed architect does not constitute a partnership engaged in 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. Accordingly, the activities of petitioner, Paul Lester Wiener & Associates, during the years 1963, 1964 and 1965, constituted the carrying on of an unincorporated business and the income derived therefrom was subject to the unincorporated business tax in accordance with the meaning and intent of section 703 of the Tax Law.

B. That petitioner, Paul Lester Wiener & Associates filed New York State unincorporated business tax returns for the years 1963 and 1964 and, therefore, the penalty assessed for failure to file said returns for said years in the sum of \$95.08 for the year 1963 and \$116.12 for the year 1964 is waived.

C. That the petition of Paul Lester Wiener & Associates is granted to the extent of cancelling the penalties imposed pursuant to section 685(a) of the Tax Law for the years 1963 and 1964, in the sum of \$95.08 for the year 1963, and \$116.12 for the year 1964, and the Income Tax Bureau is hereby directed to accordingly modify the Notice of Deficiency issued March 25, 1968 and, except as so granted, the petition is in all other respects denied.

DATED: Albany, New York

May 31, 1972.

STATE TAX COMMISSION

COMMISSIONER

Bruce Hawley

COMMISSIONER

Milton Korman

COMMISSIONER

... fifty dollar and a licensed architect does not constitute a partnership engaged in 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. Accordingly, the activities of petitioner, Paul Lester Wiener & Associates, during the years 1963, 1964 and 1965, constituted the carrying on of an unincorporated business and the income derived therefrom was subject to the unincorporated business tax in accordance with the meaning and intent of section 703 of the Tax Law. B. That petitioner, Paul Lester Wiener & Associates filed New York State unincorporated business tax returns for the years 1963 and 1964 and, therefore, the penalty assessed for failure to file said returns for said years in the sum of \$25.00 for the year 1963 and \$12.50 for the year 1964 is waived.

C. That the petition of Paul Lester Wiener & Associates is granted to the extent of cancelling the sum of \$25.00 assessed pursuant to section 685(a) of the Tax Law for the years 1963 and 1964 in lieu of \$25.00 for the year 1963 and \$12.50 for the year 1964. If the income tax return is hereby directed to accordingly modify the books of petitioner, dated March 25, 1964 and except as so directed, the petition is in all other respects denied.

STATE TAX COMMISSION

ALBANY, NEW YORK

COMMISSIONER

COMMISSIONER

COMMISSIONER