

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN W. JENKINS

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) 1967 & 1968 :

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 14th day of May , 1973, she served the within  
Notice of Decision (or Determination) by (certified) mail upon JOHN W. JENKINS

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. John W. Jenkins  
342 Madison Avenue  
New York, New York 10017

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

14th day of May , 1973.

Maitha Surano

Lynn Wilson



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A  
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, 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 14, 1973**

**Mr. John W. Jenkins**  
**342 Madison Avenue**  
**New York, New York 10017**

**Dear Mr. Jenkins:**

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

Please take further notice that pursuant to **section 722**  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within **4 months** after  
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 relat-  
ing hereto may be addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

**Nigel G. Wright**  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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of	:	
JOHN W. JENKINS	:	
		DECISION
for a Redetermination of a Deficiency or:		
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Taxes under Article 23 of the Tax Law	:	
for the Years 1967 and 1968.	:	

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John W. Jenkins filed a petition under section 689 of the Tax Law for a redetermination of a deficiency issued under date of May 24, 1971, for unincorporated business taxes under Article 23 of the Tax Law in the amount of \$2,037.86 plus interest of \$335.66 for a total of \$2,373.52 for the years 1967 and 1968.

In lieu of a hearing, the petitioner has submitted the petition to the State Tax Commission on the file of the Income Tax Bureau.

Said file has been duly examined and considered.

ISSUE

The issue in this case is whether a management consultant is a professional within the meaning of section 703(c) of the Tax Law.

FINDINGS OF FACT

Petitioner is a management consultant.

CONCLUSIONS OF LAW

A management consultant is not a professional within the

meaning of section 703(c) of the Tax Law. (McCormick v. S.T.C.  
8AD 2d 885; Booz v. S.T.C. 2AD 2d 639). The petitioner is  
therefore subject to tax.

DECISION

The deficiency is correct and is due together with such  
interest as may be computed under section 684 of the Tax Law.

DATED: Albany, New York  
May 14, 1973

STATE TAX COMMISSION

Norman Gallman  
COMMISSIONER

Bruce Hawley  
COMMISSIONER

Milton Kuersten  
COMMISSIONER