

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

EDWARD MAHER

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

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 28th day of August, 1973, she served the within

Notice of Decision (or Determination) by (certified) mail upon EDWARD MAHER

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Edward Maher  
12 Derby Road  
Port Washington, 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

28th day of August, 1973

*James S. Van Patten*

*Martha Funaro*



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  
Mario A. Procaccino  
~~CHIEF OF BUREAU~~ PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
August 28, 1973

Edward Maher  
12 Derby Road  
Port Washington, New York

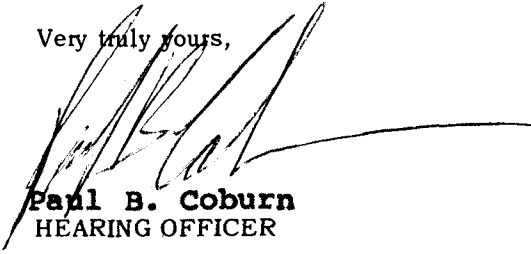
Dear Mr. Maher:

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

Please take further notice that pursuant to **section 722 of**  
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,

  
Paul B. Coburn  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
EDWARD MAHER	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Unincorporated Business	:	
Tax under Article 23 of the Tax Law	:	
for the Year 1967.	:	
	:	

---

Petitioner, Edward Maher, has filed a petition for redetermination of deficiency or for refund of unincorporated business tax under Article 23 of the Tax Law for the year 1967. (File No. 7-78638018). 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 May 21, 1973, at 3:00 P.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Saul Heckelman, Esq., (James Scott, Esq., of Counsel).

ISSUE

Did petitioner, Edward Maher's business activities during the year 1967 constitute the practice of a profession?

FINDINGS OF FACT

1. Petitioner, Edward Maher, and his wife filed a New York State income tax resident return for the year 1967. He did not file a New York State unincorporated business tax return for said year.

2. On January 18, 1971, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Edward Maher,

imposing unincorporated business tax in the sum of \$381.73 upon his business income for the year 1967. It also made certain adjustments in his personal income tax for the years 1965 and 1967, which adjustments are not the subject of this proceeding. A Notice of Deficiency was issued in accordance with the aforesaid Statement of Audit Changes.

3. During the year 1967, petitioner, Edward Maher, was retained as a public relations consultant by Business-Industry Political Action Committee. His responsibilities were to consult with, advise and assist the executive director with the organization and development of plans and materials for the administration, growth and expansion of its Division of Political Education. In addition, his duties consisted of writing, editing and producing its publications and other printed materials, developing and interpreting political statistics and performing such other tasks as might be assigned to him. Since October 15, 1964, he had carried out these activities for his client pursuant to written agreements.

4. Petitioner, Edward Maher, listed his occupation on Schedule "C" of his 1966 Federal income tax return as "Public Relations Consultant". His business activities during the years 1966 and 1967 were substantially the same.

5. Petitioner, Edward Maher, stipulated at the formal hearing that he was not an employee of Business-Industry Political Action Committee.

#### CONCLUSIONS OF LAW

A. That the business activities of petitioner, Edward Maher, as a public relations consultant during the year 1967, although requiring special knowledge and experience, did not constitute

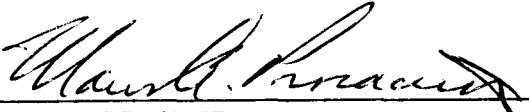
the practice of a profession exempt from the impositions of the unincorporated business tax in accordance with the meaning and intent of section 703(c) of the Tax Law.

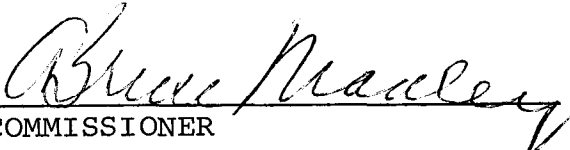
B. That the aforesaid activities of petitioner, Edward Maher, during the year 1967 constituted the carrying on of an unincorporated business and his income derived therefrom was subject to the unincorporated business tax in accordance with the meaning and intent of section 703 of the Tax Law.

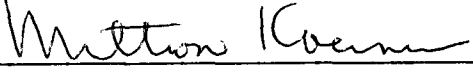
C. That the petition of Edward Maher is denied and the Notice of Deficiency issued January 18, 1971, as it relates to unincorporated business tax liability, is sustained.

DATED: Albany, New York  
August 28, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER