

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

DONALD R. BAKER

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 1st day of May , 19 74, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Paul Frank,  
C.P.A., Becker and Frank

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

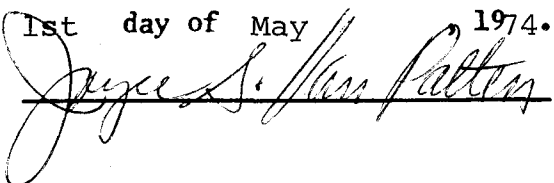
wrapper addressed as follows: Paul Frank, C.P.A.  
Becker and Frank  
1501 Broadway

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 May 1974.





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Baker

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wrapper addressed as follows: Donald R. Baker

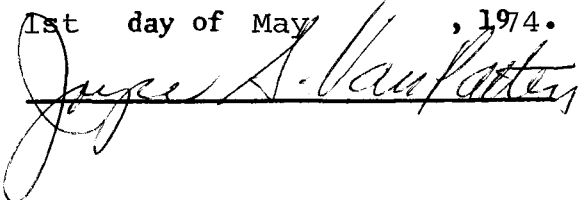
210 East 75th Street  
New York, New York 10021

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Sworn to before me this

1st day of May , 1974.







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  
~~FORMERLY TAX UNIT~~ 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 1, 1974

Mr. Donald R. Baker  
210 East 75th Street  
New York, New York 10021

Dear Mr. Baker:

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,

**Nigel G. Wright**  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

## STATE TAX COMMISSION

for a Redetermination of a Deficiency :  
or for Refund of Unincorporated Business :  
Tax under Article 23 of the Tax Law for :  
the Year 1967. :

2. Petitioner received a B.A. degree with a major in Art History in 1951. While in the U.S. Navy, he supervised certain construction aboard a naval ship.

3. He has been employed successively by Intramural, Inc., Alfred Easton Poor, I.M. Pei & Associates, Wilton Becket & Associates, and W. & J. Sloan.

4. Copies of contracts submitted by petitioner indicate that petitioner's activities are concentrated largely around the arrangement of office space.

5. Petitioner did not appear or testify at the hearing and was not subject to cross-examination as to the details of his background and activities.

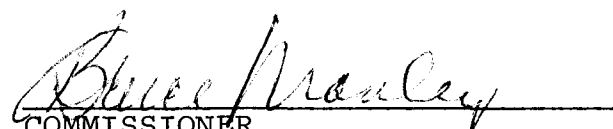
CONCLUSIONS OF LAW


Petitioner has not carried the burden of proof that he is a professional. The deficiency is found correct and is due together with such interest as may be computed under section 684 of the Tax Law.

DATED: Albany, New York  
May 1, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER