

MEMORANDUM

TO : Commissioners Procaccino and Manley

FROM : Commissioner Koerner

SUBJECT: Benjamin H. Silberstein  
Article 23  
1970 - 1971

This matter, involving the imposition of unincorporated business tax on an engineering partnership because only one of the partners was a licensed engineer, was referred by me to Mr. Heckelman for legal opinion based on court decision in Kahn & Jacobs.

Mr. Heckelman, in a memorandum dated October 22, 1974, held that partnership was engaged in the practice of professional engineering and is exempt from the unincorporated business tax.

Under these circumstances, it is recommended that the pending deficiencies assessed against the taxpayers for the years 1970 and 1971, subject of this proceeding, be cancelled.

  
Commissioner

November 12, 1974  
Attachment - Silberstein file

*I agree*  
*Manley 11/13/74*

*I agree*  
*Mark Procaccino*  
*11-14-74*