

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JAMES A. TILLMAN, JR. and  
MARY N. TILLMAN

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) 1968 and 1970.:

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

State of New York  
County of Albany

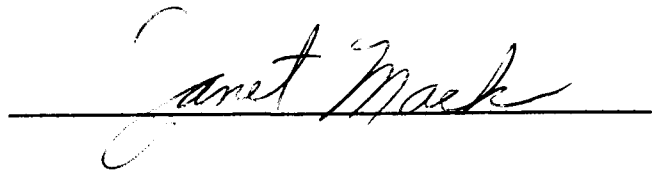
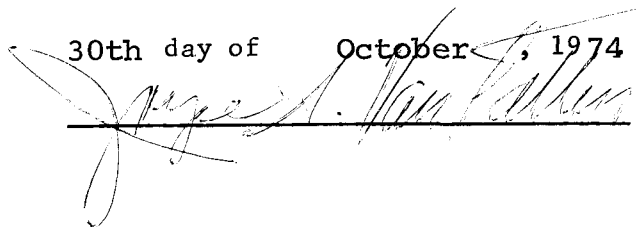
JANET MACK, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 30th day of October, 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon JAMES A. TILLMAN, JR.  
and  
MARY N. TILLMAN (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. and Mrs. James A. Tillman, Jr.  
1765 Glenview Drive, S.W.  
Atlanta, Georgia 30331

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

30th day of October, 1974



STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JAMES A. TILLMAN, JR. and  
MARY N. TILLMAN

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) 1968 and 1970. :

AFFIDAVIT OF MAILING  
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State of New York  
County of Albany

JANET MACK

, 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 30th day of October, 1974, she served the within

Notice of Decision (or Determination) by (certified) mail upon BERNARD FRIEDMAN, C.P.A.

(representative of) the petitioner in the within

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

wrapper addressed as follows:

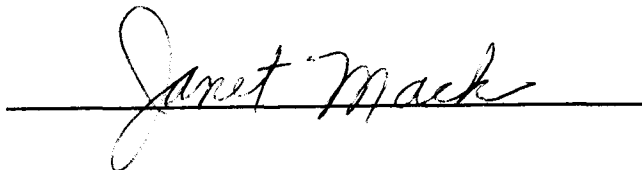
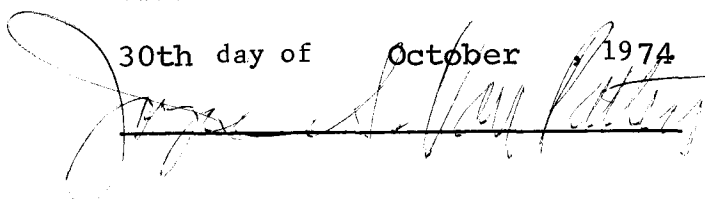
Bernard Friedman, C.P.A.  
4317 East Genesee Street  
Dewitt, New York 13214

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

30th day of October, 1974





STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

BUILDING 9, ROOM 214-A  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655  
MR. LEISNER 457-2657  
MR. COBURN 457-2896

**DATED:** Albany, New York  
**October 30, 1974**

**Mr. and Mrs. James A. Tillman, Jr.**  
**1765 Glenview Drive, S.W.**  
**Atlanta, Georgia 30331**

**Dear Mr. and Mrs. Tillman:**

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

AD-1.12 (8/73)

## STATE TAX COMMISSION

A calendar call on the petition was scheduled before A. Bruce Manley, State Tax Commissioner, at the offices of the State Tax Commission, 333 East Washington Street, Syracuse, New York, on April 23, 1974, at 11:15 A.M. On July 10, 1974, petitioners executed a written waiver of 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.

## ISSUE

Whether petitioners', James A. Tillman, Jr. and Mary N. Tillman, activities as social engineers, management consultants and urban affairs consultants constituted the practice of a profession during the years 1968 and 1970.

FINDINGS OF FACT

1. Petitioners, James A. Tillman, Jr. and Mary N. Tillman, timely filed New York State income tax resident returns for the years 1968 and 1970. They did not file unincorporated business tax returns in said years.

2. On April 13, 1973, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, James A. Tillman, Jr. and Mary N. Tillman, imposing unincorporated business tax on their business income earned during the years 1968 and 1970, upon the grounds that their activities as a "writer, consultants" constituted the carrying on of an unincorporated business and, therefore, was subject to unincorporated business tax under Article 23 of the Tax Law. In accordance with the Statement of Audit Changes, it issued a Notice of Deficiency in the amount of \$1,025.52.

3. Petitioners, James A. Tillman, Jr. and Mary N. Tillman, resided in the State of New York during the years 1968 and 1970. Their business consisted of acting as social engineers, management consultants and urban affairs consultants. During both these years, they were engaged in putting on short term conferences and seminars at various colleges and universities on the subject of "White Racism". Some of the educational institutions in which their presentations were held are Morris Brown College, Augsburg College, Mount Holyoke, The University of the Way, United Theological Seminary and others. They are both college educated but have no teaching license. They conducted their business under the trade name "Tillman Associates".

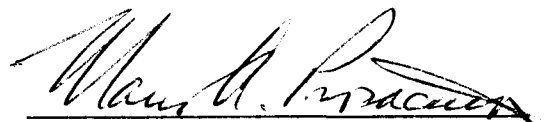
CONCLUSIONS OF LAW

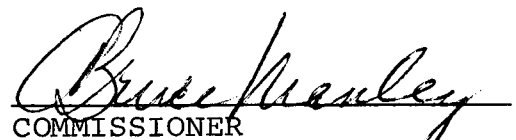
A. That the activities of petitioners, James A. Tillman, Jr. and Mary N. Tillman, as social engineers, management consultants and urban affairs consultants during the years 1968 and 1970 did not constitute the practice of a profession, and therefore, constituted the carrying on of an unincorporated business and their income derived therefrom was subject to unincorporated business tax in accordance with the meaning and intent of sections 703 and 703(c) of the Tax Law.

B. That the petition of James A. Tillman, Jr. and Mary N. Tillman is in all respects denied and the Notice of Deficiency issued on April 13, 1973, is sustained.

DATED: Albany, New York  
October 30, 1974

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

TILLMAN, JAMES A. & MARY N.

U. B. T.

1974

DEFAULT VACATED

on May 15, 1974, per Comm. Manley,

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JAMES A. TILLMAN and MARY N. TILLMAN

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) 1968 & 1970 :

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 10th day of May , 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon James A., Jr. &  
Mary N. Tillman (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. & Mrs. James A. Tillman  
1765 Glenview Drive, S.W.  
Atalanta, Georgia 30331

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

10th day of May , 1974

James A. Van Patten

Martha Funaro



STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JAMES A. TILLMAN and MARY N. TILLMAN

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

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) 1968 & 1970 :

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 10th day of May , 1974 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Bernard Friedman

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. Bernard Friedman

4317 E. Genesee Street  
Dewitt, New York 13214

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
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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

10th day of May , 1974.

Joyce S. Van Patten

Martha Funaro



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
Mario A. Procaccino  
~~XXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY  
MILTON KOERNER

BUILDING 9, ROOM 214A  
STATE CAMPUS  
ALBANY, N. Y. 12227

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 10, 1974**

**Mr. & Mrs. James A. Tillman**  
**1765 Glenview Drive, S.W.**  
**Atlanta, Georgia 30331**

**Dear Mr. & Mrs. Tillman:**

Please take notice of the **DEFAULT ORDER** 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

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In the Matter of the Petition :  
of :  
JAMES A. TILLMAN and MARY N. TILLMAN : DEFAULT ORDER  
for Redetermination of Deficiency or :  
for Refund of Unincorporated Business :  
Taxes under Article 23 of the Tax Law :  
for the Years 1968 and 1970. :

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Petitioners, James A. Tillman and Mary N. Tillman, filed a petition for redetermination of deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1968 and 1970. (File No. 1-89853732).


A calendar call on the petition was scheduled before Honorable A. Bruce Manley, State Tax Commissioner, at the offices of the State Tax Commission, 333 East Washington Street, Syracuse, New York, on April 23, 1974, at 11:15 A.M. Notice of said calendar call was given to petitioners and petitioners' representative, Bernard Friedman. Petitioners or petitioners' representative did not appear at the calendar call. A default has been duly noted.


Now on motion of the attorney for the Department of Taxation and Finance, it is

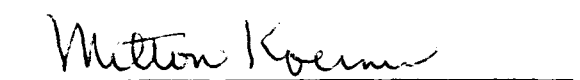
ORDERED that the petition of James A. Tillman and Mary N. Tillman be and the same is hereby denied.

DATED: Albany, New York  
May 10, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

BUILDING 9, ROOM 214-A  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655  
MR. LEISNER 457-2657  
MR. COBURN 457-2896

**DATED:** Albany, New York  
**October 30, 1974**

**Mr. and Mrs. James A. Tillman, Jr.**  
**1765 Glenview Drive, S.W.**  
**Atlanta, Georgia 30331**

**Dear Mr. and Mrs. Tillman:**

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from the date of this notice.

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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 A. Coburn**

HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12207

Bernard Friedman, C.P.A.  
4317 East Genesee Street  
Dewitt, New York 13214



STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :

of :

JAMES A. TILLMAN, JR. :  
and MARY N. TILLMAN :

DECISION

for Redetermination of Deficiency :  
or for Refund of Unincorporated Business :  
Tax under Article 23 of the Tax Law for :  
the Years 1968 and 1970. :

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Petitioners, James A. Tillman, Jr. and Mary N. Tillman,  
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A calendar call on the petition was scheduled before  
A. Bruce Manley, State Tax Commissioner, at the offices of the  
State Tax Commission, 333 East Washington Street, Syracuse, New York,  
on April 23, 1974, at 11:15 A.M. On July 10, 1974, petitioners  
executed a written waiver of 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.

ISSUE

Whether petitioners', James A. Tillman, Jr. and Mary N.  
Tillman, activities as social engineers, management consultants  
and urban affairs consultants constituted the practice of a profes-  
sion during the years 1968 and 1970.

FINDINGS OF FACT

1. Petitioners, James A. Tillman, Jr. and Mary N. Tillman, timely filed New York State income tax resident returns for the years 1968 and 1970. They did not file unincorporated business tax returns in said years.

2. On April 13, 1973, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, James A. Tillman, Jr. and Mary N. Tillman, imposing unincorporated business tax on their business income earned during the years 1968 and 1970, upon the grounds that their activities as a "writer, consultants" constituted the carrying on of an unincorporated business and, therefore, was subject to unincorporated business tax under Article 23 of the Tax Law. In accordance with the Statement of Audit Changes, it issued a Notice of Deficiency in the amount of \$1,025.52.

3. Petitioners, James A. Tillman, Jr. and Mary N. Tillman, resided in the State of New York during the years 1968 and 1970. Their business consisted of acting as social engineers, management consultants and urban affairs consultants. During both these years, they were engaged in putting on short term conferences and seminars at various colleges and universities on the subject of "White Racism". Some of the educational institutions in which their presentations were held are Morris Brown College, Augsburg College, Mount Holyoke, The University of the Way, United Theological Seminary and others. They are both college educated but have no teaching license. They conducted their business under the trade name "Tillman Associates".



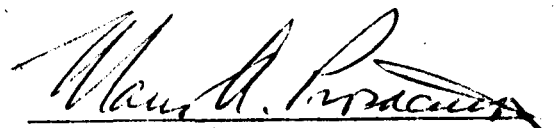
CONCLUSIONS OF LAW

A. That the activities of petitioners, James A. Tillman, Jr. and Mary N. Tillman, as social engineers, management consultants and urban affairs consultants during the years 1968 and 1970 did not constitute the practice of a profession, and therefore, constituted the carrying on of an unincorporated business and their income derived therefrom was subject to unincorporated business tax in accordance with the meaning and intent of sections 703 and 703(c) of the Tax Law.


B. That the petition of James A. Tillman, Jr. and Mary N. Tillman is in all respects denied and the Notice of Deficiency issued on April 13, 1973, is sustained.

DATED: Albany, New York  
October 30, 1974

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER