

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

CONRAD L. CHRISTENSEN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Unincorporated Business :
Taxes under Article(x) 23 of the :
Tax Law for the Year(s) ~~xxx Period(s)~~ :
1968 and 1969.

State of New York
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that
he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 21st day of December , 1976 , he served the within
Notice of Decision by (certified) mail upon Conrad L. Christensen

(~~representative of~~) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:

Mr. Conrad L. Christensen
C. L. Christensen Associates
Hurley, New York 12443

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 Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~
~~xxx the~~ 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

21st day of December , 19 76

Bruce Batchelor

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

December 21, 1976

TELEPHONE: (518) **457-3850**

Mr. Conrad L. Christensen
C. L. Christensen Associates
Hurley, New York 12443

Dear Mr. Christensen:

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 deci-
sion must be commenced within **4 months**
from the date of this notice.

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. They
will be referred to the proper party for reply.

Very truly yours,

Frank J. Puccia
Supervisor of Small
Claims Hearings

Enc.

cc: ~~Director, Office of Tax Appeals~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

CONRAD L. CHRISTENSEN :

DECISION

for Redetermination of a Deficiency or for
Refund of Unincorporated Business Taxes under
Article 23 of the Tax Law for the Years 1968
and 1969. :

Petitioner, Conrad L. Christensen, C. L. Christensen Associates, Hurley, New York 12443, has 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 1969. (File No. 9-38895410). A small claims hearing was held before Joseph Chyrywaty, Hearing Officer, at the offices of the State Tax Commission, State Campus, Albany, New York, on June 18, 1976, at 2:45 P.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq., (Solomon Sies, Esq. of counsel).

ISSUE

Was the income derived from the petitioner's activities, as a management consultant, subject to unincorporated business tax imposed under Article 23 of the Tax Law?

FINDINGS OF FACT

1. Petitioner, Conrad L. Christensen, and his wife, Eleanor Christensen, filed New York State combined income tax returns for 1968 and 1969. He did not file New York State unincorporated business tax returns for said years.

2. On July 26, 1971, the Income Tax Bureau issued a Notice of Deficiency against the petitioner, Conrad L. Christensen, imposing unincorporated business

tax upon the income received by him from his activities as a management consultant during the years 1968 and 1969.

3. Petitioner, Conrad L. Christensen, attained his engineering degrees at Pratt Institute and Brooklyn Polytechnic Institute. In 1939 he became a licensed New York State professional engineer. From 1939 until 1959 he was employed by various consulting engineering firms as an industrial engineer. In 1959 the petitioner formed C. L. Christensen Associates.

4. Petitioner, Conrad L. Christensen, is the Director of C. L. Christensen Associates. The petitioner provides management consulting services for private business enterprises and governmental agencies. The scope of these services include advising management in the areas of manufacturing engineering, management organization, industrial problems and economic affairs.

5. The State Tax Commission denied the petition of Conrad L. Christensen under Article 23 of the Tax Law for the years 1961, 1962 and 1963. The facts as set forth in said decision substantially parallel the facts so found herein.

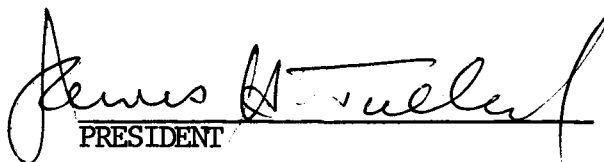
CONCLUSIONS OF LAW

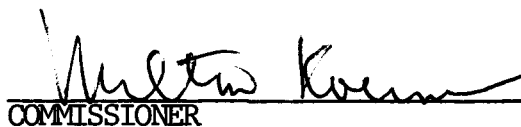
A. That the activities of petitioner, Conrad L. Christensen, as a management consultant during the years 1968 and 1969, although requiring special knowledge, did not constitute the practice of a profession exempt from the imposition of the unincorporated business tax in accordance with the meaning and intent of section 703(c) of the Tax Law.

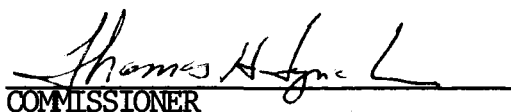
B. That, the petition of Conrad L. Christensen is denied and the Notice of Deficiency issued July 26, 1971 is sustained.

DATED: Albany, New York
December 21, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER