

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

FRANCIS BARTLETT

For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business:  
Taxes under Article(s) 16-A of the  
Tax Law for the (Year(s) 1959 and 1960

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

State of New York  
County of Albany

Linda Wilson, 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 20th day of January, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon FRANCIS BARTLETT (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Francis Bartlett  
~~924 West End Avenue~~ 112 112  
New York 26, 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

20th day of January, 1971

Martha Francis

Linda Wilson

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

FRANCIS BARTLETT

For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business ;  
Taxes under Article(s) 16-A of the  
Tax Law for the (Year(s) 1959 and 1960

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

State of New York  
County of Albany

Linda Wilson , 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 20th day of January , 1971, she served the within  
Notice of Decision (or Determination) by (certified) mail upon FRANCIS  
BARTLETT (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. William E. Mariano, Esq.  
Mariano & Bisceglia  
110 East 42nd Street  
New York 17, 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

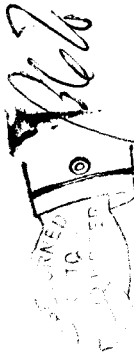
20th day of January , 1971.

William E. Mariano

Linda Wilson

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12226



- ☐ Moved, new address  
☐ No longer in business  
☒ Deceased, not identifiable  
☒ Addressee unknown  
NEW YORK, N. Y. 10001

Mr. Francis Bartlett

~~119 West 87 St.  
924 West End Avenue~~

New York 25, New York

*Francis Bartlett*  
*Thompson*

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application

of

FRANCIS BARTLETT

for Revision or Refund of Unincorporated  
Business Taxes under Article 16-A of the  
Tax Law for the Year 1959 and 1960

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DETERMINATION

The taxpayer applied for revision or refund of unincorporated business taxes under the procedural provision of Article 16-A of the Tax Law for the years 1959 and 1960. A formal hearing was held before Martin Schapiro, Hearing Officer, in the offices of the State Tax Commission in the City of New York on November 18, 1965. The taxpayer was represented by William E. Mariano, Esq.

FINDINGS OF FACT

1. The issue in this case is whether the activities of the taxpayer as a psychotherapist constitute the practice of a profession, the income from which would be excluded from the unincorporated business tax under Section 386 of the Tax Law.

2. Taxpayer received a Bachelor of Science Degree in Sociology in 1935 and a Master of Science Degree in Social Work in 1942. In 1951 the taxpayer received a certificate in psychotherapy and psychoanalysis from the New York Consultation Center and thereafter, entered private practice as a psychotherapist.

3. Taxpayer filed New York resident personal income tax returns for the years 1959 and 1960, but did not file unincorporated business tax returns for these years on the basis that he was practicing an exempt profession under Section 386 of the Tax Law.

4. On November 9, 1962, notices of additional assessments #029694 for the year 1959 in the amount of \$128.04 and #029693 for the year 1960 in the amount of \$206.57 were issued against the taxpayer. These

assessments were based upon the premise that the practice of psychotherapy did not qualify for professional exemption and all income derived, therefrom, was subject to unincorporated business tax.

5. There is no provision in the State Education Law concerning the field of psychotherapy and any person may practice within this field, regardless of their experience or educational background.

DETERMINATION

A. The taxpayer has not sustained his burden of proof. The practice of psychotherapy does not constitute the practice of a profession, the income of which would be excluded from the unincorporated business tax under Section 386 of the Tax Law.

B. The application is, therefore, denied and the assessments sustained.

DATED: Albany, New York

*January 29, 1971.*

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER