

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM and MARY TODD GLASER

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Unincorporated Business :  
Taxes under Article(s) 23 of the :  
Tax Law for the Year(s) ~~xx~~ Period(s) :  
1967, 1968 and 1969.

State of New York  
County of Albany

Catherine Steele, 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 24th day of September, 1976, she served the within Notice of Decision by (certified) mail upon William and Mary Todd Glaser ~~(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. William Glaser  
73 East Linden Avenue  
Englewood, New Jersey 07631  
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 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

24th day of September, 1976

Catherine Steele

Janet Mack



**TAX APPEALS BUREAU**  
STATE CAMPUS  
ALBANY, N.Y. 12227

**September 24, 1976**

**Mr. & Mrs. William Glaser**  
**73 East Linden Avenue**  
**Englewood, New Jersey 07631**

Please take notice of the **DECISION**  
of the State Tax Commission enclosed herewith.

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.

**Frank J. Puccia**  
**Supervisor of Small**  
**Claims Hearings**

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TA-1.12 (1/76)

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
WILLIAM AND MARY TODD GLASER	:	DECISION
for a Redetermination of a Deficiency or	:	
for Refund of Unincorporated Business Taxes	:	
under Article 23 of the Tax Law for the	:	
Years 1967, 1968 and 1969.	:	

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Petitioners, William and Mary Todd Glaser, 73 East Linden Avenue, Englewood, New Jersey 07631, filed a petition for re-determination of a deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for 1967, 1968 and 1969. (File No. 9-34617663). A small claims hearing was held before William Valcarcel, Small Claims Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on May 13, 1976. Petitioner appeared pro se and for his wife, petitioner, Mary Todd Glaser. The Income Tax Bureau appeared by Peter Crotty, Esq. (William Fox, Esq. of counsel).

ISSUE

Is the income received by the petitioner, Mary Todd Glaser, from her activities of art restoration and conservation, subject to the unincorporated business tax?

(2)

FINDINGS OF FACT

Petitioners did not file an unincorporated business tax return for the years 1967, 1968, and 1969. Upon audit, the Income Tax Bureau issued a deficiency holding the income from her activities subject to the unincorporated business tax.

Petitioner, Mary Todd Glaser, is a conservator of works of art on paper, and a consultant on the preservation and conservation of art, including its preparation for storage and/or exhibition.

Petitioner, Mary Todd Glaser, has a B.A. from Wellesley College and a masters degree in the history of art from Columbia University. In addition, she completed a four year post graduate program in art conservation at New York University.

Petitioner, Mary Todd Glaser, is an active member of "The International Institute for Conservation of Historic and Artistic Works," a self-regulatory association created to formulate standards, guidelines and ethics for its members, within the field of art conservation.

Petitioner, Mary Todd Glaser, has authored without monetary consideration, a pamphlet entitled, "Framing and Preservation of Works of Art on Paper", which was published as a public service and distributed in the United States and England.

Petitioner's experience includes activities as a consultant to a variety of museums, art galleries and universities. These

(3)

consultation services involve the application of her knowledge in the preservation and conservation of art, including its preparation for storage and/or exhibition.

Capital was not an income producing factor and all income was derived from personal services actually rendered by the petitioner.

No Federal, state or city statute regulates the activities or dictates the minimum educational requirements of an art conservator.

#### CONCLUSIONS OF LAW

Petitioner is subject to the unincorporated business tax because her activities do not constitute the practice of a profession within the meaning and intent of section 703(c) of the Tax Law.

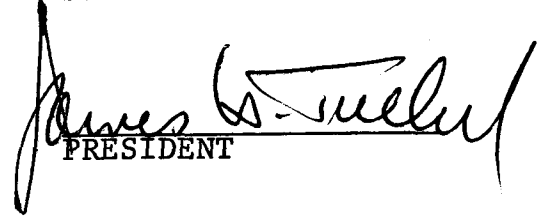
The word "profession" implies attainments in professional knowledge in some department of science or learning and not mere skill and application of knowledge. Although the petitioner's activities as a conservator and consultant require special knowledge and skills, the application and nature of these attributes do not constitute a profession.

(4)

Petition of William and Mary Todd Glaser is denied and the Notice of Deficiency issued November 26, 1973 is sustained.

DATED: Albany, New York  
September 24, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER