

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ERNESTINE R. HAIGHT

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) 1965.

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

State of New York
County of Albany

Margaret A. Groelz, 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 15th day of April, 1976, she served the within
Notice of Decision (or Determination) by (certified) mail upon Ernestine R.
Haight (~~representative of~~) the petitioner in the within

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

wrapper addressed as follows: Ms. Ernestine R. Haight
311 East 72nd Street
New York, New York 10021

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

15th day of April, 1976.

Janet Mack

Margaret A Groelz

STATE OF NEW YORK
STATE TAX COMMISSION

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of

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State of New York
County of Albany

Margaret A. Groelz, 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 15th day of April, 1976, she served the within
Notice of Decision (or Determination) by (certified) mail upon Moses Weintraub,
Esq. (representative of) the petitioner in the within

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

wrapper addressed as follows: Moses Weintraub, Esq.
1 Liberty Street
New York, New York 10005

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.

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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

15th day of April, 1976

Margaret A. Groelz

Janet M. [Signature]



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 107
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

DATED: Albany, New York
April 15, 1976

STATE TAX COMMISSION
HEARING UNIT

PAUL GREENBERG
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT
MR. COBURN
MR. LEISNER

(518) 457-3850

STATE TAX COMMISSION

Ms. Ernestine R. Haight
311 East 72nd Street
New York, New York 10021

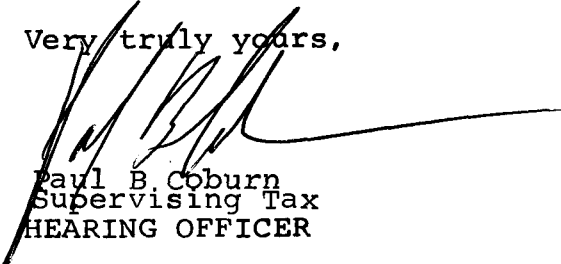
Dear Ms. Haight:

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
Supervising Tax
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

TA-1.12 (12/75)

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
ERNESTINE R. HAIGHT :
for a Redetermination of a Deficiency : DECISION
or for Refund of Unincorporated :
Business Taxes under Article 23 of :
the Tax Law for the Year 1965. :
:

Ernestine R. Haight, 311 East 72nd Street, New York, New York 10021, filed a petition under section 689 of the Tax Law for a redetermination of a deficiency in unincorporated business taxes under Article 23 of the Tax Law for the year 1965.

A hearing was held on October 13, 1971, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, before Nigel G. Wright, Hearing Officer. Moses Weintraub, Esq. represented the petitioner. Edward H. Best, Esq., (Francis X. Boylan, Esq. of counsel) represented the Income Tax Bureau. The record of said hearing has been duly examined and considered.

ISSUE

The issue in this case is whether the petitioner, Ernestine R. Haight, a non-medical psychoanalyst, is a professional within the meaning of section 703(c) of the Tax Law exempting professionals from unincorporated business tax.

FINDINGS OF FACT

1. Petitioner, Ernestine R. Haight, received a B.A. degree from Hunter College in 1941 with a major in mathematics and minor in physics and did graduate work in those subjects at Purdue University. She worked in those fields from 1944 until January, 1959, with the exception of the two years 1952 and 1953.

2. Petitioner worked at a family guidance center in New Zealand in 1952 and 1953 as a counselor and psychotherapist. Later she worked in a similar capacity in clinics in New York City. From 1956 to 1964 she attended Hunter College in New York and earned 20 credit hours in psychology.

3. Petitioner is licensed in New York State as a psychologist. However, she avers that she does not hold herself out to the public as a psychologist nor does she represent herself as practicing psychology.

4. Petitioner engages in the practice of psychoanalysis. Her practice is in every way the same as that engaged in by a physician specializing in psychoanalysis.

5. Petitioner attended classes at the National Psychological Association for Psychoanalysis Inc. (NPAP) in New York City from the fall of 1954 to the fall of 1960. This was a training program for membership in said association and her membership was certified after clinical experience on November 8, 1963. This training is recognized by the Postgraduate Center for Mental Health in New York City. She is presently enrolled for study at the said Postgraduate

Center for studies which are limited to only qualified and experienced analysts. She is a member of the Council of Psychoanalytic Psychotherapists, Inc. Petitioner dates the beginning of her practice of psychoanalysis as February, 1959. She now teaches at the National Psychological Association for Psychoanalysis Inc.

6. In America, certain informal training in psychoanalysis had begun in 1922. This, however, was restricted to physicians. In addition, the professional organization for physicians, the American Psychoanalytic Association has restricted its membership solely to physicians. That organization established its own educational standards in 1956.

7. In America, formal training in psychoanalysis for non-physicians began at around 1948 with the founding of the National Psychological Association for Psychoanalysis Inc. (NPAP) by Dr. Theodore Reik and the Postgraduate Center for Psychotherapy both located in New York City. At present the Council of Psychoanalytic Psychotherapists Inc. also of New York City has set standards for non-medical analysts as have other psychoanalytic organizations and institutes. There are about forty such institutes in New York State. There are three institutes attached to university centers but no academic degree is granted to their graduates. The educational standards established by the Council mandate prior qualification as a psychiatrist, clinical psychologist or psychiatric social worker.

8. Enrollment at the NPAP requires a college degree and a graduate university degree in a field of human relations. Training at the NPAP requires the completion of at least 30 lecture courses each of which lasts at least 16 hours.

9. There is no academic degree given for psychoanalysis in the United States.

10. The terms "psychoanalysis" and "psychoanalyst" are not restricted by law. Anyone can identify himself with these terms.

11. Some psychoanalysts without medical training have achieved great public prominence through their writings. Among these are: Erik Erikson, Rollo May, Erik Fromm, Carl Rogers, Robert Tender and Bruno Betelheim. Many others have achieved great prominence among those working in human relations and medicine. These include Anna Freud (the daughter of Sigmund Freud), Otto Rank, Theodore Reik, Ernest Kris and David Rappaport.

12. The deficiency in issue is dated March 30, 1970, and is in the amount of \$96.28 plus a penalty of \$24.07 under section 685(a) of the Tax Law for failure to file a return, and interest of \$22.86 for a total of \$143.21.

CONCLUSIONS OF LAW

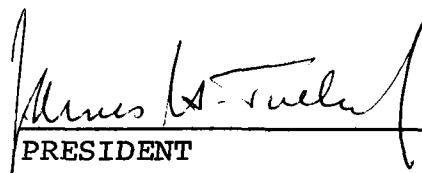
The petitioner as a psychoanalyst and as such is a professional and is exempt from tax.


- 5 -


The deficiency is erroneous in its entirety and is
cancelled.

DATED: Albany, New York
April 15, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

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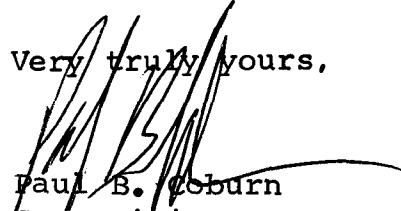
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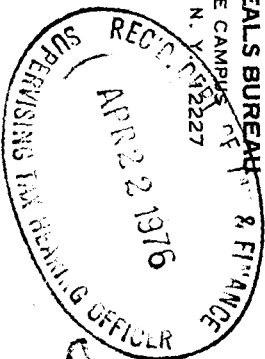
TA-1.12 (12/75)

STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

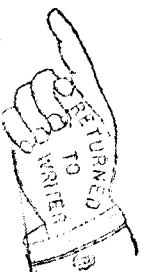
STATE CAMPUS OF
ALBANY, N. Y. 12227



Ms. Ernestine R. Haight

311 East 72nd Street

New York, New York 10021



RETURNED TO WRITER
☐ Return to address
☐ Return to sender
☒ Return to addressee unknown
NEW YORK, N. Y. 10021

CERTIFIED

No. 403308

MAIL

Prvy

Trans call 6-73 0 filing

75131

Called Law Bureau

Mr. Baker 3 times 4-26-74

SS

073-18 9264

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No letter address
available.
ref.



STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
ERNESTINE R. HAIGHT	:	
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