

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
JOSEPHINE COPPA

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Unincorporated Business :  
Taxes under Article (ss) 23 of the :  
Tax Law for the Year(s) ~~XXXXXX~~ :  
1970, 1971 and 1972

State of New York  
County of Albany

Marsina Donnini, 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 June, 1977, she served the within Notice of Decision by (certified) mail upon Josephine Coppa ~~XXXXXX~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Ms. Josephine Coppa  
56 MacDougal Street  
New York, New York 10012  
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 ~~XXXXXX~~ ~~XXXXXX~~ petitioner herein and that the address set forth on said wrapper is the last known address of the ~~XXXXXX~~ ~~XXXXXX~~ petitioner.

Sworn to before me this

30th day of June, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
JOSEPHINE COPPA

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Unincorporated Business :  
Taxes under Article (8) 23 of the :  
Tax Law for the Year(s) ~~or Period(s)~~ :  
1970, 1971 and 1972

State of New York  
County of Albany

Marsina Domnini, 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 June, 1977, she served the within Notice of Decision by (certified) mail upon Mr. Weiner (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Weiner  
15 Rowena Lane  
E. Northport, Long Island, New York 11731  
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

30th day of June, 1977.

Marsina Domnini

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

June 30, 1977

TELEPHONE: (518) ~~497-1723~~

Ms. Josephine Coppa  
36 MacDougal Street  
New York, New York 10012

Dear Ms. Coppa:

Please take notice of the ~~Decision~~  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section(9) ~~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. Puccio*

FRANK J. PUCCIA  
Supervisor of  
Small Claims Hearings

Enc.

cc: Petitioner's Representative.

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition

of

JOSEPHINE COPPA

DECISION

for Redetermination of a Deficiency or  
for Refund of Unincorporated Business  
Taxes under Article 23 of the Tax Law  
for the Years 1970, 1971 and 1972.

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Petitioner, Josephine Coppa, residing at 56 MacDougal Street, New York, New York 10012, has filed a petition for redetermination of a deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1970, 1971 and 1972 (File Nos. 13789 and 13547).

A small claims hearing was held before William Valcarcel, Small Claims Hearing Officer, on September 22, 1976 at 10:45 a.m. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared by Mr. Weiner. The Income Tax Bureau appeared by Peter Crotty, Esq. (Frank Levitt, Esq. of counsel).

#### ISSUE

Whether the activities of the petitioner, Josephine Coppa, as a typographer and layout artist, constitute a profession exempt from the unincorporated business tax.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioner, Josephine Coppa, is a self-employed typographer and layout artist. The nature of her activities is that of taking a manuscript and preparing it for printing.

2. The process of setting and arranging type for printing includes the correcting, arranging and styling of the material to be printed. The skills utilized by the petitioner included the use of foreign languages, a fine command of the English language, and a specialized knowledge in the field of children's school books.

3. The petitioner is a graduate of the University of Pennsylvania, with a degree in Liberal Arts, where she participated in the extensive study of languages, English, music and mathematics.

4. Although New York University and the New School for Social Research presently offer degrees in the fields of lithography and typography, the petitioner does not have such a degree.

5. No Federal, state or city statute regulates the activities, or dictates the minimum educational requirements of a typographer.

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

7. The petitioner did not file unincorporated business tax returns for the years 1970, 1971 and 1972 upon the advice of her

accountant that her activities were those of a professional exempt from the unincorporated business tax.

8. 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 typographer require special knowledge and skills, the application and nature of these attributes do not constitute a profession. The petitioner's income is subject to the unincorporated business tax since her activities do not constitute the practice of a profession within the meaning and intent of section 703(c).

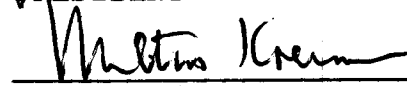
9. That the petitioner had reasonable cause for not filing unincorporated business tax returns for the years 1970, 1971 and 1972 and that, therefore, penalties imposed pursuant to section 685(a)(1) and (2) are cancelled.

10. The Income Tax Bureau is hereby directed to accordingly modify the notices of deficiency issued on August 26, 1972 for the years 1970 and 1971; and December 22, 1975 for the year 1972. Except as so granted, the petition is in all other respects denied.

DATED: Albany, New York  
June 30, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER