

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PATRICIA ZIPPRODT

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

AFFIDAVIT OF MAILING

State of New York  
County of Albany

John Huhn , 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 September , 1978 , she served the within  
Notice of Decision by (certified) mail upon Patricia Zipprodt

(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Patricia Zipprodt  
45 University Place  
New York, New York 10003

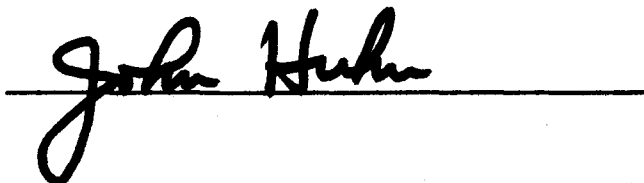
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

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

20th day of September , 1978





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STATE TAX COMMISSION

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of

PATRICIA ZIPPRODT

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Taxes under Article(s) 23 of the :  
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1969.

State of New York  
County of Albany

John Huhn , 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 September , 1978, she served the within  
Notice of Decision by (certified) mail upon Howard O. LeShaw

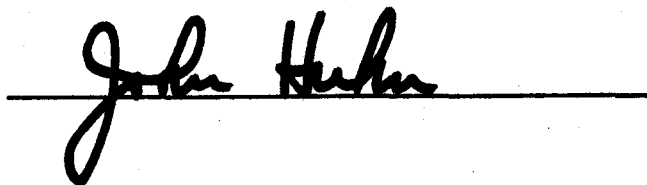
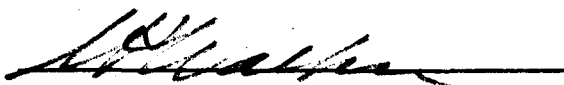
(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Howard O. LeShaw  
35 West 53rd Street  
New York, New York 10019

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.

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Sworn to before me this

20th day of September , 1978





STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

September 20, 1978

Ms. Patricia Zippodt  
45 University Place  
New York, New York 10003

Dear Ms. Zippodt:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 722 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within ~~4 months~~ from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

  
Joseph Chyrywat  
Hearing Examiner

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	:	
	:	
PATRICIA ZIPPRODT	:	DECISION
	:	
for Redetermination of a Deficiency or	:	
for Refund of Unincorporated Business	:	
Tax under Article 23 of the Tax Law for	:	
the Year 1969.	:	

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Petitioner, Patricia Zipprodt, 45 University Place, New York, New York 10003, filed a petition for redetermination of a deficiency or for refund of unincorporated business tax under Article 23 of the Tax Law for the year 1969 (File No. 13487).

A small claims hearing was held before Joseph A. Milack, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on September 21, 1976 at 10:45 A.M. The petitioner appeared by Howard O. LeShaw, CPA. The Income Tax Bureau appeared by Peter Crotty, Esq. (Frank Levitt, Esq., of counsel).

#### ISSUE

Whether petitioner's activities as a costume designer during 1969 constituted the practice of a profession exempt from the imposition of unincorporated business tax.

FINDINGS OF FACT

1. Petitioner, Patricia Zipprodt, filed a New York State income tax resident return for 1969. She did not file an unincorporated business tax return for said year.

2. On November 17, 1971, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Patricia Zipprodt, for the year 1969 on the grounds that the income derived from her activities as a costume designer was subject to unincorporated business tax. Accordingly, the Bureau issued a Notice of Deficiency dated February 26, 1973.

3. During 1969 petitioner designed costumes for the stage, screen, ballet and opera. During her career as a costume designer, petitioner has won Tony awards for the Broadway productions of Fiddler on the Roof and Cabaret.

4. Petitioner commenced her studies at the age of ten at the Chicago Art Institute. She studied the history of art, mural paintings and other related art subjects at Wellesley College, from which she graduated with a Bachelor of Arts degree. With the assistance of a Design Scholarship, she also studied at the Fashion Institute of Technology in New York City.

5. During 1969 petitioner was a member of the United Scenic Artists Local 350-829 of New York City, a prerequisite for obtaining work on Broadway productions. Admission to said union was determined by an eight-hour examination in costume design.

6. When designing the costumes for a specific production, petitioner researched the history and fashion trends of the period depicted in the production.

7. Petitioner's activities as a costume designer include her designing and sketching the costumes, as well as cutting the various fabrics and producing sample costumes. She did not produce the finished costumes used in the various productions.

CONCLUSIONS OF LAW

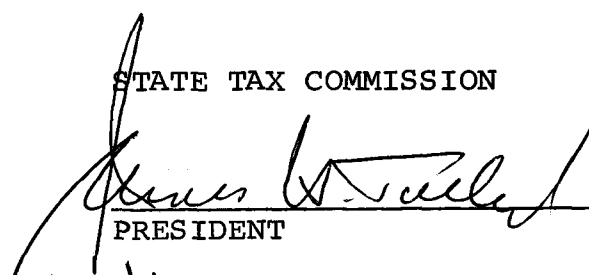
A. That the activities of petitioner as a costume designer during the year 1969 constituted the practice of a profession exempt from the imposition of unincorporated business tax, in accordance with the meaning and intent of section 703(c) of the Tax Law.

B. That the petition of Patricia Zipprodt is granted and the Notice of Deficiency issued on February 26, 1973 is cancelled.

DATED: Albany, New York

September 20, 1978

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



New York State Department of  
**TAXATION and FINANCE**  
TAX APPEALS BUREAU

TO . Secretary . to . the . New . York . State . Tax . Commission

Please Attach to Decision. Decision was  
remailed October 24, 1978

10/24/78

M-75 (5/76)

TA-26 (4-76) 25M

**SMALL CLAIMS**  
**STATE OF NEW YORK**

Department of Taxation and Finance  
**TAX APPEALS BUREAU**

STATE CAMPUS

ALBANY, N. Y. 12227

**CERTIFIED**

No.

498823

**MAIL**

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*m6037*  
*9/22*

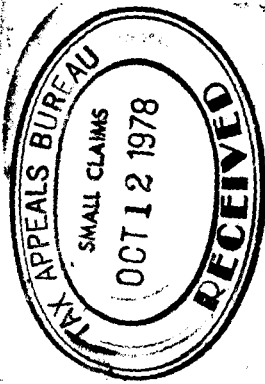
Ms. Patricia Zippodt  
45 University Place  
New York, New York 10003

SEP 22 1977

1st Notice 1-22  
2nd Notice 9-27  
Return 10-3



YORK, NY



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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

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PATRICIA ZIPPRODT

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Unincorporated Business Taxes :  
Taxes under Article (6) 23 of the :  
Tax Law for the Year ~~(1977)~~ 1969 :

State of New York  
County of Albany

John Huhn, 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 24th day of October, 1978, he served the within  
Notice of Decision by ~~(REPRESENTATIVE)~~ mail upon Patricia Zipprodt

~~(REPRESENTATIVE)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Patricia Zipprodt  
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~~(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 October, 1978.



