



# NEWSLETTER

THE SOCIETY OF ARCHITECTURAL HISTORIANS

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## CHAPTER NOTICES

- Chicago For the Chicago Chapter's April 8 meeting at the Art Institute of Chicago, Earl H. Reed FAIA presented a progress report on "Recent Accomplishments of the Chicago Program of the Historic American Buildings Survey." The next meeting will present Paul Sprague, Notre Dame University, who will speak on "The Origins of Louis Sullivan's Architectural Ornament" on May 27, 7:30 pm at the Art Institute of Chicago. Election of officers will also be held at this meeting.
- Philadelphia On Saturday, May 15, the Chapter will enjoy an all-day tour of the early architecture of Lancaster, Pa. as guests of the Lancaster Branch of the American Institute of Architects and local SAH members. The trip will include both walking and bus tours, lunch at the Hamilton Club, and a slide talk by SAH member Gerald Lestz. Cost of the tour is \$5.90; address Mrs. Moira Mathieson, 20 W. Montgomery Ave., Ardmore, Pa.

## CALENDAR

- May 26-28 American Association of Museums, Philadelphia, Pa.
- June 14-18 XI Pan American Congress of Architects and American Institute of Architects, Washington, D.C.
- June 27-30 American Society of Landscape Architects, Hartford, Conn.
- July 4-10 New York State Historical Association - Seminar on American Culture, Cooperstown, N. Y.
- July 20-24 International Seminar on Ekistics and the Future of Human Settlements. Athens. Seminar will be conducted in English, by faculty including Buckminster Fuller, Sigfried Giedion, A. J. Toynbee, Barbara Ward and Constantinos A. Doxiadis. Information from: Athens Seminar on Ekistics, 24 Strat. Syndesmon St. Athens, Greece.
- August 19-22 SAH August Tour, Chicago, Ill.
- Oct. 7-10 National Trust for Historic Preservation, Raleigh, N. C.
- Oct. 13-16 American Association for State and Local History, Harrisburg, Pa.

## ORGANIZATIONS

The first meeting of the new National Council on the Arts took place in Washington this month, with Chairman Roger L. Stevens and the council members receiving their commissions at a White House Ceremony. During its two-day meeting the Council formulated recommendations to be made to the President and the Congress, aimed at stimulating and encouraging the nation's artistic and cultural progress. Special emphasis is to be placed on cooperation with the States, Counties and Municipalities, and with already existing arts institutions and organizations at the local level. The Council, composed of private citizens, representing the major arts fields, is a purely advisory body. It was created with the passage of the National Arts and Cultural Development Act, signed into Law on September 3, 1964. Further legislation is presently before the Congress calling for the creation of a National Foundation on the Arts and Humanities.

Members of the National Council on the Arts are: Roger L. Stevens, Chairman, S. Dillon Ripley, Elizabeth Ashley, Leonard Bernstein, Anthony A. Bliss, David Brinkley, Albert Bush-Brown, Agnes de Mille, Rene d'Harnoncourt, Ralph Ellison, Paul Engle, R. Philip Hanes, Jr., Gilbert Hartke, O. P., Eleanor Lambert, Warner Lawson, Gregory Peck, William L. Pereira, Richard Rodgers, David Smith, Oliver Smith, Isaac Stern, George Stevens, Sr., James Johnson Sweeney, Otto Wittmann, Minoru Yamasaki, and Stanley Young.

The XI Pan American Congress of Architects will be held in Washington, June 14-18 concurrently with the national convention of the American Institute of Architects, under the Honorary Chairmanship of Adlai E. Stevenson. The Congress is expected to trace the urban development of the Western Hemisphere from its beginnings and to project it into the future.

From SAH member Mrs. Lovell Thompson, we have learned of the formation of the Ipswich (Mass.) Heritage Trust, which was formed to rescue the 1717 Appleton House, then threatened with demolition, and which now plans to set up a tax free revolving fund for future historic preservation efforts in Ipswich. For information, address Mrs. Thompson at Argilla Road, Ipswich, Massachusetts.

## NEWS OF MEMBERS

### New positions of SAH members:

Alex L. Murray - To teach a course "The Origin and Development of the City" at York University, Toronto, Ontario.  
Denys Peter Myers - Director, Northern Virginia Fine Arts Association, Alexandria, Va.  
Constance Werner - Urban Renewal Administration, Washington.

### Honors and Offices noted:

Peter Blake - Director, Municipal Art Society of New York.  
Seth W. Burchard - Treasurer and Curator, Hammond House Museum, Westchester County (N. Y.) Historical Society.  
Daniel M. C. Hopping - Trustee and Curator, Headquarters of the Westchester County (N. Y.) Historical Society.  
Harold Kirker - Guggenheim Fellowship. Subject: A cultural history of San Francisco, 1832-1932.  
George E. Pettingill - Secretary-Treasurer, Special Libraries Association - Planning, Building and Housing Section.  
Philip Johnson - Elsie de Wolfe Award, American Institute of Decorators.  
Frederick G. Frost, Jr. - President, Citizens Housing and Planning Council of New York.

G. E. Kidder Smith is on a two-month tour for the State Department lecturing in Poland, Rumania, Hungary, Czechoslovakia, England, and Ireland on "New Architecture U.S.A."

## PUBLICATIONS

### Some recently noted architectural history booklets and articles:

Andrews, F. Emerson, Applications for Foundation Grants, National Trust for Historic Preservation, 1965, 8 p. \$.25.

Bauhaus, Goepfing Gallery, Frankfurt, Germany, 1964. 132 p. A commemoration of the Bauhaus, generously illustrated, with statements by Gropius, Itten, Adler, Giedion, and Bayer. Available from Worldwide Art Catalogue Center, 250 W. 57th Street, New York, \$3.75.

Boucher, Jack E., Of Batsto and Bog Iron, Hammonton, N. J., 1964. 36 p. A well-illustrated history of the early iron making community at Batsto. N. U. Available from Batsto Citizens Advisory Committee, Batsto R. D., Hammonton, N. J., \$.25.

Gebhard, David, "R. M. Schindler in New Mexico, 1915" in New Mexico Architecture, Jan. - Feb., 1965. pp 15-21. Copies from N. M. A., Box 18, University Station, Albuquerque, New Mexico, \$.50.

George Washington Smith, University of California, Santa Barbara Art Gallery, 1964. 75 p. Study of a leading definer of Spanish colonial style in Southern California. Available Worldwide Art Catalogue Center, 250 W. 57th Street, New York, \$.25.

Otto Wagner 1841-1918, Hessische Landmuseum, Darmstadt, Germany, 1964. 61 p. Available from: Worldwide Art Catalog Center, 250 W. 57th St., New York. \$3.15.

Reed, Henry Hope, Jr., Historic Preservation . . . Through Walking Tours. National Trust for Historic Preservation, 1965. 4 p. \$.25.

Sellers, Charles Coleman, Old West. Dickinson College, 1965. 12 p. Illustrated history of Benjamin Henry Latrobe's building for Dickinson College. Available from Roger H. Steck, News Director, Dickinson College, Carlisle, Pa.

Van Trump, James D., An Architectural Tour of Pittsburgh. Pittsburgh History and Landmarks Foundation, 1964. 12 p. Available from the Foundation, 404 Triangle Building, Pittsburgh 22, Pa. \$.60.

The first volume of the Haney Foundation Series, The Chapel of the Cardinal of Portugal, 1434-1459, at San Miniato in Florence, by Frederick Hartt, Gino Corti and Clarence Kennedy, has now been published by the University of Pennsylvania Press. The Trustees of the University of Pennsylvania have announced that three awards, each of \$5,000, may be made for distinguished work in the humanities and the social sciences, to appear as succeeding volumes in the series. Inquiries should be addressed to Mr. Bernard J. Ford, Secretary, Haney Foundation Series Committee, Van Pelt Library, University of Pennsylvania, 3420 Walnut St., Philadelphia, Pa. The deadline for manuscripts is August 1, 1965.

John Cornforth's article "Architects, Patrons and Models" in Country Life, March 4, 1965, p. 466-7, reports on an important exhibit of 17th and 18th century English architectural models, held in March at Nottingham University. Long neglected, these models and the whole subject of such original architects' models of historic buildings is now attracting attention and study.

The distinguished magazine Architectural Forum, has resumed publication this month under the Editorship of SAH member Peter Blake. Subscriptions: \$10 per 10 issue year, from Architectural Forum, 111 W. 57th St., New York 10018.

## EXHIBITS

An exhibition of Drawing and Architecture, sponsored by the Tulane University School of Architecture was shown last month at the Art School, Sophie B. Newcomb College at Tulane. It included drawings by Bibiena, Juvera, Pugin, Paxton, Guimard, Latrobe, Sullivan and Mies van der Rohe, among others, from the Tulane collections and other holdings. An attractive illustrated catalogue was issued.

An exhibit documenting the City of Boston, by SAH member and photographer, Irene Shwachman, was shown at the Boston Public Library recently. While this exhibit is not available for circulation, Mrs. Shwachman writes that she has prepared an architectural exhibit, Housing and Homes of the 18th, 19th and 20th Centuries in Boston, for circulation. There are 30 photographs, on 15 x 18 boards, with a charge of \$40.00 plus shipping and insurance. For information contact Mrs. Shwachman at 130 Lake Avenue, Newton Center, Mass.

"Old Milwaukee Rediscovered," a superb documentation of Victorian architecture is available for circulation from Clarence John Laughlin, Upper Pontalba Building Office, 542 St. Peter Street, New Orleans 16, La. There are 400 photographs in 55 "32 x 40" panels, and the charge is \$200.00 plus one way transportation.

#### EDUCATION

The New York Historical Associations' Seminar on American Culture held each summer at Cooperstown, New York, will this year include two courses of architectural history interest. During the week of July 4-10, Charles E. Peterson will teach a course on Restoration Architecture, and J. C. Harrington, National Park Service, a course on Restoration Archaeology. Mr. Peterson's course will present a survey of the problems of restoration architecture, discussing the development of two early cities, Philadelphia and St. Louis, architectural archives, and early building construction and materials. Mr. Harrington's course is intended to acquaint restorationists with the problems in historic sites archaeology.

A list of teaching and administrative openings in Canadian Universities and Colleges is published three times a year by the Canadian Universities Foundation, 75 Albert St., Ottawa 4, Canada. Subscription price is \$1.00 per year.

The Columbia University School of Architecture sponsored a colloquium on "Vienna Um 1900" on May 7-8. The following papers were given: Carl Schorshe, University of California, Berkeley, "Imperial Vienna Before World War I"; Adolph Placzek, Columbia University, "The Cultural Milieu"; Edgar Kaufmann, Jr., Columbia University, "Austrian-American Architectural Relations"; Stanford Anderson, M.I.T., "Early Secessionist Influences in Germany"; Lawrence R. McGinniss, Columbia University, "Otto Wagner as City Planner"; Leopold Kleiner, "Josef Hoffmann"; Ernest H. Brandl, Notre Dame University, "Adolph Loos"; and Alessandra Comini, Columbia University, "Egon Schiele".

#### TAXES

The following memorandum was drafted late in 1964 by Michael H. Cardozo, Executive Director of the Association of American Law Schools in response to the request of fellow members of the Conference of the Secretaries of the Constituent Societies of the American Council of Learned Societies.

##### Tax Aspects of Leaves and Travel: Reminders for Professors

The purpose of this memorandum is to remind members of college and university faculties of a number of tax aspects of leaves of absence and travel in connection with activities related to their academic position. Because individual situations call for individual analysis, this memorandum is intended to serve only as a check list and reminder of what should be considered in preparing income tax returns. In determining how to treat individual items, each bewildered taxpayer must seek guidance from his regular advisor on matters of taxation.

#### 1. Business Expenses

Basic to the proper tax treatment of a professor's activities is the recognition that, under the Internal Revenue Code, these activities are part of a "trade or business." As a consequence, "all the ordinary and necessary expenses" paid in carrying on those activities are deductible from income. What is an "ordinary and necessary expense" depends, of course, on the individual case, but the following items are often in that category:

(a) Transportation costs involved in travel related to teaching, research, lecturing, writing, and, in many cases, the acquisition of knowledge and skill in his field.

(b) When cost of the travel is an "ordinary and necessary expense," then there may be deducted not only the transportation costs, but all other normal incidental expenses of a trip away from home, such as hotel, meals (for himself and those he finds it necessary to entertain), tips, local transportation (e.g., taxis), and stenographic services.

Some agents of the Internal Revenue Service have argued that a trip taken by a professor in order to examine material or speak with people in a distant area can be a "necessary" expense only if he was ordered to make the trip in order to perform his assigned duties. They found it hard to understand how a professor with tenure could consider a trip "necessary" if he was not required by his university to make it, and, indeed decided to go entirely on his own without even asking permission. The Treasury and Justice Departments in 1963, however, officially accepted as deductible this kind of item when it can be demonstrated that it helps him to perform his work as a member of an academic faculty.

A professor may be in a travel status for many months or for a whole year of sabbatical or other leave. This alone does not affect the deductibility of his "ordinary and necessary" expenses incident to his project. Nor does the presence of an accompanying wife and children necessarily affect the deductibility of this kind of expense. The professor's own expenses, computed by appropriate allocations of specific items, may continue to be deductible. Furthermore, reasonable payments to a member of the professor's family who is serving as an assistant for research, for example, may become deductible. The first step in deciding whether such a deduction is proper is, as always, one's own conviction that it was necessary in the accomplishment of his work.

It must always be borne in mind that expenses are deductible only to the extent that they are not only "ordinary and necessary," but also provable. Therefore, contemporary records of expenditures are important, backed by receipts, cancelled checks, ticket stubs, and so forth. If a part of one's home is necessarily used as a study, it may be possible to

classify it as an office and to deduct an appropriate portion of heat, light, and tax bills and depreciation on that account. Again, it must be shown to be an "ordinary and necessary" expense, within the definitions of those words that have become accepted.

On the income side of the book, as distinguished from the deductions, there are certain points to bear in mind. First, "gifts" are not income and need not be reported. Unlike scholarships for degree candidates, however, grants or fellowships are generally not considered as gifts and must be reported. Some unsought for prizes, though, need not be reported as income. Grants, fellowships and scholarships are given special treatment in the Internal Revenue Code, such as the exclusion from reportable income of the first \$300 of each month's portion of a government or foundation fellowship for research. The instructions accompanying the returns call attention to the applicable provisions, which must be examined in the light of each individual situation.

#### International Activities

As soon as a professor goes abroad during his period of leave (or for a summer trip) new considerations may enter the picture. He must find out whether he has any liability for taxes imposed by the country where he will be teaching or studying. Frequently, treaties aimed at avoiding double taxation will apply to his situation. If he does have to pay taxes abroad, he may find that his own country makes allowance for such payments in its own tax laws.

BIBLIOGRAPHY: From time to time the Internal Revenue Service issues pamphlets containing advice on the preparation of returns of income from such special sources as grants and fellowships; e.g., Your Federal Income Tax. See also: Ruling by the Comm. of Int. Rev. in 1963 reversing the position taken in the Harold H. Davis case, 38 T.C. 175 (1962), Rev. Ruling 63-275, 1963 Int. Rev. Bull. No. 52, p. 13.

Bernard Wolfman, Professors and the "Ordinary and Necessary" Business Expense, 112 Univ. of Pennsylvania L. Rev. 1089 (June 1964); William W. Oliver, The Deductibility of Expenses, Spring '64 AAUP Bull., p. 14; Donald H. Gordan, Taxes and the Professor: Four Topics, Winter '60 AAUP Bull., p. 392.

#### PRESERVATION NOTES

- To be restored: Frank Lloyd Wright's "Sun Top Houses" in Ardmore, Pa., following several years of local government zoning hesitation at permitting the rebuilding of one of the four units after a 1941 fire.
- To be restored: Three important Washington, D.C. monuments of the later 19th century: The Executive Office Building (Old State, War and Navy) of 1871-88, the Court of Claims of 1855, and the Arts and Industries Building of the Smithsonian Institution of 1877, saved following a detour in the route of a new highway.
- Preservation plea: A campaign is underway to raise funds to purchase and restore "Olana", the Frederic Edwin Church estate, which sits on a prominent hill overlooking the Hudson River in New York State. "Olana" was built in 1860 by Church, a prominent American landscape painter of the "Hudson River School", and survives to this day complete with the artists paintings, drawings and memorabilia. A committee of prominent individuals is now raising a \$2,000,000 fund to purchase "Olana", its contents and grounds for presentation to the National Trust for Historic Preservation, which will become its guardian. Tax free contributions may be made to National Trust for Historic Preservation, Olana Fund, and sent to James Biddle, Treasurer, 1001 Park Avenue, New York, N.Y.

The Smithsonian Institution is studying ways in which the United States can accept the Egyptian government gift of a small Roman temple from the banks of the Nile at Dendur, in return for the United States' grant of \$12 million towards the preservation of monuments threatened by the Aswan Dam.

In a message to Mrs. Lyndon B. Johnson, Honorary Chairman of the American Landmarks Celebration, SAH member Lewis Mumford commented:

"The monuments of our past have something to say to us that no book, no microfilm, no motion picture will ever be able to record. Through them, each generation reminds us of its values, its achievements, its hopes. Every significant structure that is torn down or recklessly improved, every fine bit of landscape that is massacred and ruined forever for some ephemeral purpose, such as shortening a motor route, impoverishes our common heritage. Not age, but significance and beauty, is what makes a landmark worthy of preservation: some of the buildings of but yesteryear should be marked for preservation no less than the most venerable colonial structure. The fact that Independence Hall was once almost auctioned off to the highest bidder, and that in our time we permitted our most ancient monuments, the great Redwood groves, to be sold off as mere timber, shows the need for an American Landmarks movement. Without these historic monuments, our land will exist only in the one-dimensional world of the present, dynamic but insensately destructive: a present that will soon be past, leaving as its chief reminder blasted landscapes and the memory of buildings wantonly destroyed."

Important new legislation establishing a Landmarks Preservation Commission in New York City has been passed by City Council, and signed into law by Mayor Wagner, reports James G. Van Derpool, the Commission's Executive Director. The new law will for the first time offer some measure of legal protection to New York's historic and architectural landmarks, including the power to stay demolition of such buildings for a limited time. 700 buildings have been proposed by the Commission for Landmark status.

For bringing this official protection to New York's rapidly vanishing landmarks, The Municipal Art Society of New York will present its Illuminated Scroll of Honor to Mayor Robert F. Wagner, it was announced on April 30 by Giorgio Cavaglieri, President of the Society. Also cited will be Councilman Seymour Boyers of Queens who sponsored the legislation and steered it to successful adoption by the City Council, and to Geoffrey Platt, noted architect, who has served as chairman of the Landmarks Preservation Commission since the Mayor established it in 1962. The occasion will be the 73rd Annual Meeting of The Municipal Art Society, to be held Monday, May 10th at 5:00 p. m., in the Seventh Regiment Armory, Park Avenue and 66th Street. Following a tour of the famed Tiffany rooms, members will be addressed by August Heckscher, Director of the Twentieth Century Fund.

NOTE: Extra copies of the March, 1965 Journal (special issue devoted to the 1964 Modern Architecture Symposium) are available at \$3.50 a copy, from the Executive Secretary, SAH, Box 94, Media, Pa.