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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
KENNETH F. COFFIN & H. ERROL COFFIN

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

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 16 of the
Tax Law for the Year(s) 1955 & 1956

State of New York
County of Albany

Martha Funaro , 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 10th day of July , 19 74, she served the within
Notice of Decision (or Determination) by (certified) mail upon William Crawford, Esq.

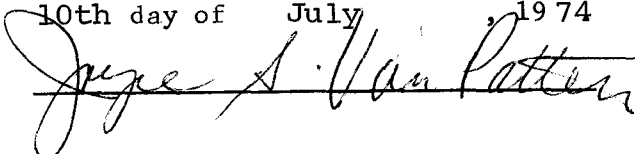

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: William Crawford, Esq.
90 John Street
New York, New York

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

10th day of July , 19 74

AD 32 (6-73) 250M

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

~~William Crawford, Esq.
37 Wall Street
New York, New York~~

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

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KENNETH F. COFFIN & H. ERROL COFFIN

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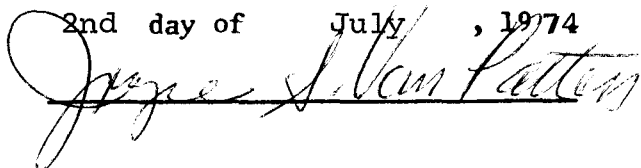
State of New York
County of Albany

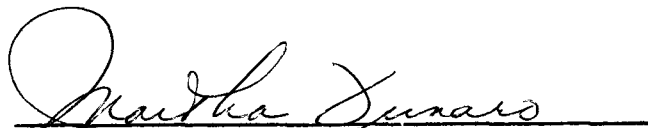
Martha Funaro , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 2nd day of July , 1974 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Kenneth F. Coffin &
H. Errol Coffin (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Messrs. Kenneth F. & H. Errol Coffin
50 South Beach Avenue
Old Greenwich, Connecticut
and by depositing same enclosed in a postpaid properly addressed wrapper in a
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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

2nd day of July , 1974


James S. Van Patten


Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

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of

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For a Redetermination of a Deficiency or
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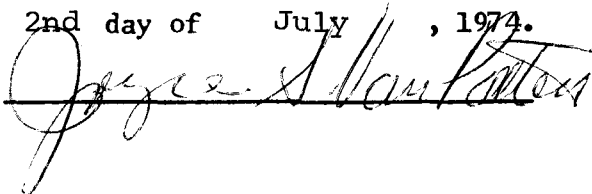
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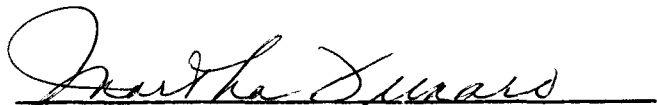
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STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION
Mario A. Procaccino
~~XXXXXXXXXXXX~~ PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

July 2, 1974

Messrs. Kenneth F. & H. Errol Coffin
50 South Beach Avenue
Old Greenwich, Connecticut

Gentlemen:

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

Please take further notice that pursuant to
Section(s) **375** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **90 Days**
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

HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of :
KENNETH F. COFFIN and H. ERROL COFFIN : DETERMINATION
for Revision or Refund of Personal Income :
Taxes under Article 16 of the Tax Law for
the Years 1955 and 1956. :

Applicants, Kenneth F. Coffin and H. Errol Coffin, filed applications for revision or refund of personal income taxes under Article 16 of the Tax Law for the years 1955 and 1956. (Assessment Nos. B-992037 - B-992040). A formal hearing was held before Vincent P. Molineaux, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on May 26, 1965, at 3:30 P.M. Applicants appeared by William Crawford, Esq.

ISSUE

Was partnership income received by applicants, Kenneth F. Coffin and H. Errol Coffin, from a New Jersey architect in the years 1955 and 1956, subject to New York State personal income tax.

FINDINGS OF FACT

1. Applicants, Kenneth F. Coffin and H. Errol Coffin, filed New York State nonresident income tax returns for the years 1955 and 1956.

2. On December 7, 1961, the Income Tax Bureau issued notices of additional assessments against applicants, Kenneth F. Coffin and H. Errol Coffin, in the sum of \$572.07 for 1955 and \$609.50

for 1956 and \$572.07 for 1955 and \$631.32 for 1956, after disallowing their allocation of income to sources in Connecticut and New Jersey.

3. Applicants, Kenneth F. Coffin and H. Errol Coffin, did not contest the Income Tax Bureau's disallowance of their allocation of income to Connecticut sources. Their claim for refund was solely for work done in New Jersey.

4. Applicants, Kenneth F. Coffin and H. Errol Coffin, were copartners in the architectural firm of Coffin & Coffin. Both were residents of the State of Connecticut during the years 1955 and 1956. They maintained an office in New York City consisting of office personnel and draftsmen. The specialty of Coffin & Coffin centered on designing educational buildings for schools and colleges.

5. During the years 1955 and 1956 applicants, Kenneth F. Coffin and H. Errol Coffin, entered into a business relationship with Victor W. Ronfeld, an architect having an office located in New Jersey, in order to secure school work in said state. This arrangement was based on an oral agreement providing for the use of the name of Coffin & Coffin, as an aid in securing this type of work, and also for the payment of a 50% share of the proceeds to Coffin & Coffin's own account. All expenses of the New Jersey office were paid out of the proceeds from the New Jersey work prior to any distribution to Ronfeld and Coffin & Coffin. Said arrangement was terminated some four years after the tax years in question.

CONCLUSIONS OF LAW

A. That the net income earned from work performed in New Jersey by applicants, Kenneth F. Coffin and H. Errol Coffin, during

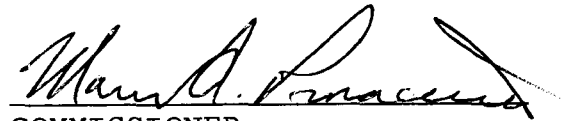
the years 1955 and 1956 was allocable to New York State since they failed to prove that the partnership maintained an office in New Jersey. The office of Victor W. Ronfeld located in New Jersey, was the address of an agency conducted by a representative of petitioners' firm rather than by the firm itself, and hence, the business submitted by the New Jersey representative constituted business carried on through the New York office and was not subject to allocation as New Jersey income.

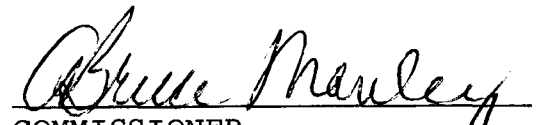
B. That the application of Kenneth F. Coffin and H. Errol Coffin is denied and the notices of additional assessments issued December 7, 1961 are hereby sustained.

DATED: Albany, New York

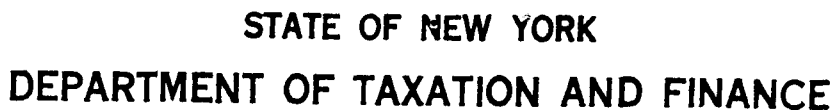
July 2, 1974

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COMMISSIONER


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STATE CAMPUS

ALBANY, N. Y. 12226

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SECRETARY TO
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ADDRESS YOUR REPLY TO

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Mario A. Procaccino

~~XXXXXXXXXXXX~~ NORMAN F. GALLMAN, ~~██████~~ PRESIDENT

A. BRUCE MANLEY

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Dated: Albany, New York

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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.

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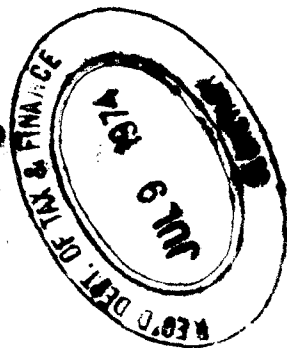
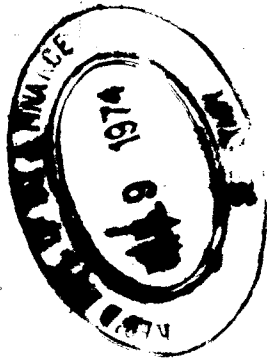
cc: Petitioner's Representative
Law Bureau

AD 88 (8-72) 250M

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12227



Messrs. Kenneth F. & H. Errol Coffin
50 South Beach Avenue
Old Greenwich, Connecticut

Paul B. Gorman

Bldg #9

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STATE TAX COMMISSION

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CONCLUSIONS OF LAW

A. That the net income earned from work performed in New Jersey by applicants, Kenneth F. Coffin and H. Errol Coffin, during

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B. That the application of Kenneth F. Coffin and H. Errol Coffin is denied and the notices of additional assessments issued December 7, 1961 are hereby sustained.

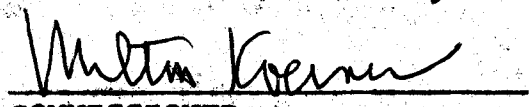
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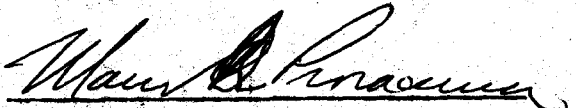
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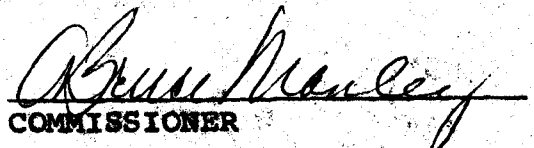
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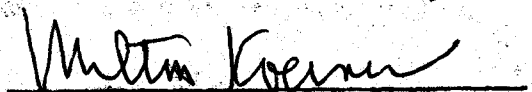
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STATE TAX COMMISSION


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