

Koster
P.I - 1970

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
Henry S. & Harryette S. Koster :

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 & 22 of the
Tax Law for the (Year(s) 1959 thru :
1962

State of New York
County of Albany

Diane Farrington , 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 3rd day of December , 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Henry S. & Harryette S. Koster (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Louis L. Theiss
c/o Theiss & Theiss
41-02 Bell Blvd.
Bayside, 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

3rd day of December , 1970.

Janet Wright

Diane Farrington

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
Harryette S. Koster

For a Redetermination of a Deficiency or
a Refund of Personal Income Tax :
Taxes under Article(s) 22 of the :
Tax Law for the (Year(s) 1960, 1961 & :
1962

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

State of New York
County of Albany

Diane Farrington , 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 3rd day of December , 1970 , she served the within Notice of Decision (or Determination) by (certified) mail upon Harryette S. Koster (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

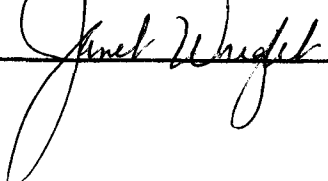
Harryette S. Koster
White Oak Shade Road
New Canaan, Connecticut

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

3rd day of December , 1970.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
Harryette S. Koster

For a Redetermination of a Deficiency or
a Refund of Personal Income Tax
Taxes under Article(s) 16 of the
Tax Law for the (Year(s) 1959

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

State of New York
County of Albany

Diane Farrington, 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 3rd day of December, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Harryette S. Koster (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Harryette S. Koster
White Oak Shade Road
New Canaan, Connecticut

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

3rd day of December, 1970.

James Wright

Diane Farrington

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
Henry S. Koster

For a Redetermination of a Deficiency or
a Refund of Personal Income Tax :
Taxes under Article(s) 22 of the :
Tax Law for the (Year(s) 1960, 1961 & :
1962

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

State of New York
County of Albany

Diane Farrington , 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 3rd day of December , 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Henry S. Koster

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Henry S. Koster
White Oak Shade Road
New Canaan, Connecticut

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

3rd day of December , 1970.

Janet Wright

Diane Farrington

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application
of
HARRYETTE S. KOSTER
for Revision or Refund of Taxes for
the year 1959 and the Petitions for
Redetermination of a Deficiency or
for Refund of Taxes for the Years
1960, 1961 and 1962

and

In the Matter of the Petition
of
HENRY S. KOSTER
for Redetermination of the Deficiency
or for Refund of Taxes for the Years
1960, 1961 and 1962

DETERMINATION
and
DECISION

Petitioner, Harryette S. Koster applied for revision or refund of taxes for the year 1959 and petitioned for redetermination of deficiencies for the years 1960, 1961 and 1962. Petitioner Henry S. Koster petitioned for a redetermination of the deficiencies for the years 1960, 1961 and 1962. A formal hearing was held in the offices of the State Tax Commission in New York, New York, on May 13, 1970. The petitioners were represented by Louis L. Theiss, C.P.A.; and the Income Tax Bureau was represented by Edward H. Best, Esq., (Albert J. Rossi, Esq., of counsel).

FINDINGS OF FACT

1. Harryette S. Koster filed no return for the year 1959; and she returned no income for the years 1959, 1960, 1961 and 1962. Henry S. Koster filed returns for the years in issue in his case 1960, 1961 and 1962.

2. On January 4, 1965, the Income Tax Bureau issued a notice of deficiency against Henry Koster under file numbered 2-5954694 for the years 1960, 1961 and 1962. On January 18, 1965, the Income

Tax Bureau issued a notice of deficiency against Harryette Koster under file numbered 3-8804132 for the years 1960, 1961 and 1962. On January 27, 1965, the Income Tax Bureau issued a notice of deficiency against Harryette Koster under file numbered 57442 for the year 1959.

3. The Income Tax Bureau's notices of deficiency against Harryette Koster were based on her share of income from the New York partnership, Koster & Company, 70 Pine Street, New York, New York.

4. Harryette Koster worked solely in Connecticut out of necessity due to health. Some partnership business came from New Jersey and other states. All billings were done at the New York office.

5. In the case of Henry S. Koster, the Income Tax Bureau's notices of deficiency were based on the disallowance of allocations of partnership distributive income from the partnership, since the partnership did not maintain any place of business out of state.

6. Henry Koster did some work in Connecticut.

7. There was no evidence to establish the amount of partnership income from out-of-state sources to establish an allocation of partnership income.

DECISION AND DETERMINATION

A. The deficiencies determined against Henry S. Koster for the years 1960, 1961 and 1962 are sustained.

B. The determinations of deficiencies and penalties against Harryette S. Koster for the years 1959, 1960, 1961 and 1962 are sustained.

C. Pursuant to Section 684 of the Tax Law, interest shall be added to the total amount due until the date of payment.

DATED: Albany, New York
November 18, 1970

STATE TAX COMMISSION

Norman Gallran

COMMISSIONER

COMMISSIONER

Milton Koehn

COMMISSIONER