

STATE OF NEW YORK
STATE TAX COMMISSION

Risom
P.I. - 1970

In the Matter of the Petition

of
Jens & Iben Risom

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) 22 of the
Tax Law for the (Year(s) 1961

Leeds
cctH
99-329

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 20th day of November, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Jens & Iben Risom (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Jens & Iben Risom
21 Chichester 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

20th day of November, 1970.

John Wright

Diane Farrington

STATE OF NEW YORK
STATE TAX COMMISSION

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of
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For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
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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 20th day of November, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Jens and Iben Risom (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Irving Schwartz CPA
83 East Avenue
Norwalk, 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

20th day of November, 1970

James Wright

Diane Farrington

STATE OF NEW YORK
STATE TAX COMMISSION

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Jens & Iben Risom

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a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1961

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State of New York
County of Albany

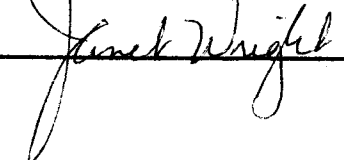
Diane Farrington, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 20th day of November, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Jens and Iben Risom (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Morris Sherman, Esq.
150 Broadway
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

20th day of November, 1970.





STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
JENS AND IBEN RISOM	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the year 1961	:	

Taxpayers petitioned for a redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1961. A formal hearing was held before Lawrence A. Newman, Hearing Officer, at the offices of the State Tax Commission in the City of New York on July 9, 1969, February 24 and May 21, 1970. The petitioner appeared in person and was represented by Morris Sherman, Esq. and Irving Schwartz, C.P.A. The Income Tax Bureau was represented by Edward H. Best, Esq. (Solomon Sies, Esq. of Counsel).

FINDINGS OF FACT

1. Taxpayers filed a New York State Income Tax Non-Resident Return for the year 1961.

2. On April 13, 1965, the Department of Taxation and Finance issued a notice of deficiency, file numbered 1-5731898, for the year 1961 totalling \$2,091.56 plus statutory interest.

The deficiency was based on a finding by the Income Tax Bureau that the days worked outside New York State for purposes of the allocation formula were unsubstantiated.

3. Mr. Jens Risom is president and majority shareholder of Jens Risom Designs, Inc. of New York City. The corporation designs and distributes furniture. The manufacturing of the furniture is done by a subsidiary corporation, Risom Manufacturing

Corporation of North Grosvenor Dale, Connecticut. Taxpayer is also the president and director of the subsidiary corporation. Mr. Risom is a furniture designer of national and international repute. The general nature of his activities consists of designing furniture, mainly business and office. These designs are then submitted to the Risom Manufacturing Corporation. In the course of these operations, Mr. Risom claims that it is mandatory that he appear at Risom Manufacturing Corporation from time to time to satisfy himself that the work in progress conforms to his design. Mr. Risom resides in New Canaan, Connecticut. Attached to his home is a studio at which he maintains a drawingboard and supplies.

4. Taxpayer frequently worked at his home in New Canann, Connecticut. ✓

5. There is no employment agreement between Jens Risom Design, Inc. and the taxpayer, requiring him to work in Connecticut rather than at the New York City office.

6. Taxpayer submitted a list showing the number of days claimed worked outside New York State.

7. Taxpayer has failed to sustain his burden of proof as to the number of days worked outside New York State, or that his services performed outside the State were other than for his own greater convenience.

DECISION

A. The days which the petitioner spent in Connecticut are not recognized as days worked outside New York State for allocation of income purposes.

B. The assessment is sustained, and the petition is denied.

DATED: Albany, New York
November 18, 1970

STATE TAX COMMISSION

Norman G. Helman

COMMISSIONER

Brace Mauley

COMMISSIONER

William Koerner

COMMISSIONER