

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT BROWNJOHN & IVAN CHERMAYEFF, Individually and as copartners d/b/u the firm name and style of: Brownjohn & Chermayeff
For a Redetermination of a Deficiency or a Refund of Unincorporated Business :
Taxes under Article(s) 16-A of the
Tax Law for the Year(s) 1974 Period May 1, 1957 to August 1, 1957

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

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 8th day of May , 1974, she served the within Notice of Decision (or Determination) by (certified) mail upon Robert Brownjohn

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Robert Brownjohn
c/o Brownjohn & Chermayeff
59 East 54th 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

8th day of May , 1974.

[Signature]

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ROBERT BROWNJOHN & IVAN CHERMAYEFF, Individually and as copartners d/b/u the firm name and style of: Brownjohn & Chermayeff
For a Redetermination of a Deficiency or a Refund of Unincorporated Business Taxes under Article(s) 16-A of the Tax Law for the ~~Year(s)~~ Period May 1, 1957 to August 1, 1957

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

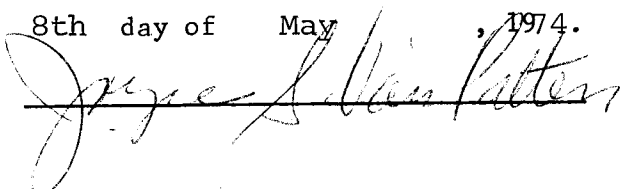
State of New York
County of Albany

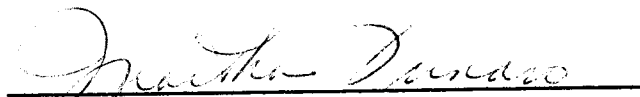
Martha Funaro , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 8th day of May , 1974, she served the within Notice of Decision (or Determination) by (certified) mail upon Ivan Chermayeff (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Ivan Chermayeff
c/o Brownjohn & Chermayeff
59 East 54th 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

8th day of May , 1974.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
IVAN CHERMAYEFF & THOMAS GEISMAR, Individually
and as copartners d/b/u the firm name and
style of: CHERMAYEFF & GEISMAR ASSOCIATES
For a Redetermination of a Deficiency or
a Refund of Unincorporated Business:
Taxes under Article(s) 16-A of the
Tax Law for the ~~Year(s)~~ Period July 1, 1960 to
December 31, 1960

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

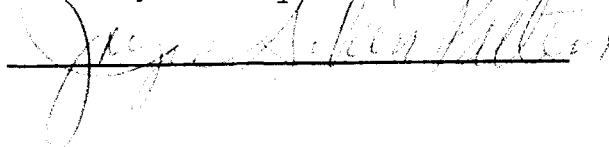
State of New York
County of Albany

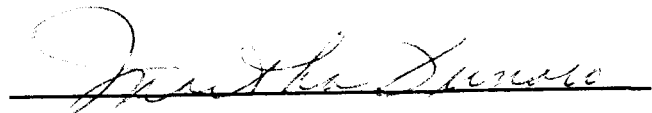
Martha Funaro , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 8th day of May , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Ivan Chermayeff
(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Ivan Chermayeff
c/o Brownjohn & Chermayeff
59 East 54th 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

8th day of May , 1974





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
IVAN CHERMAYEFF & THOMAS GEISMAR, Individually AFFIDAVIT OF MAILING
and as copartners d/b/u the firm name and style OF NOTICE OF DECISION
of: CHERMAYEFF & GEISMAR ASSOCIATES : BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business :
Taxes under Article(s) 16-A of the
Tax Law for the ~~Year(s)~~ Period July 1, 1960 to
December 31, 1960.

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 8th day of May , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Thomas Geismar

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

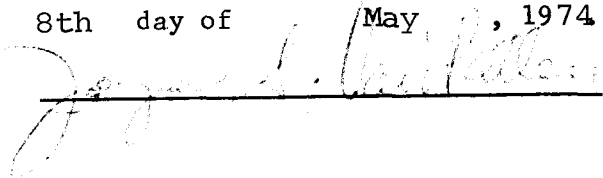
wrapper addressed as follows: Mr. Thomas Geismar
c/o Chermayeff & Geismar Associates
59 East 54th Street
New York, New York

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

8th day of May , 1974



Notary Public



Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ROBERT BROWNJOHN, IVAN CHERMAYEFF & THOMAS GEISMAR, Individually and as copartners d/b/u the firm name and style of: BROWNJOHN,
For a Redetermination of a Deficiency or a Refund of Unincorporated Business Taxes under Article(s) 16-A of the Tax Law for the Year(s) 1957 (Period August 1, 1959 to December 31, 1957) and 1959.

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL
CHERMAYEFF & GEISMAR

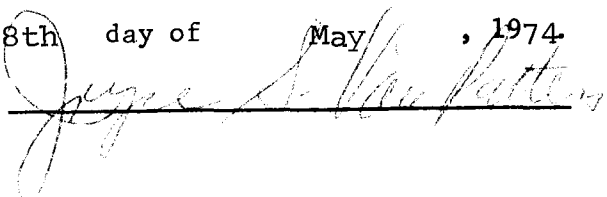
State of New York
County of Albany

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 8th day of May , 1974, she served the within Notice of Decision (or Determination) by (certified) mail upon Robert Brownjohn (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Robert Brownjohn
c/o Brownjohn, Chermayeff & Geismar
59 East 54th 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

8th day of May , 1974





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ROBERT BROWNJOHN, IVAN CHERMAYEFF & THOMAS GEISMAR, Individually and as copartners d/b/u the firm name and style of: BROWNJOHN,
For a Redetermination of a Deficiency or a Refund of Unincorporated Business:
Taxes under Article(s) 16-A of the
Tax Law for the Year(s) 1957 (Period August 1, 1957 to December 31, 1957) and 1959.

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL
CHERMAYEFF & GEISMAR

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 8th day of May , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Ivan Chermayeff

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

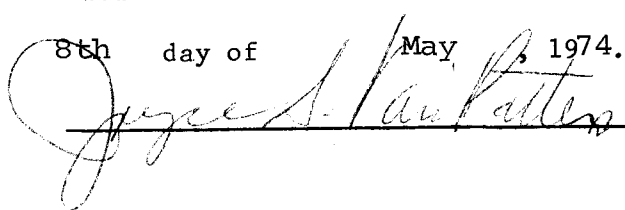
wrapper addressed as follows: Mr. Ivan Chermayeff
c/o Brownjohn, Chermayeff & Geismar
59 East 54th Street
New York, New York

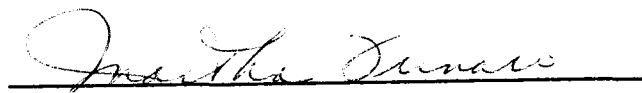
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

8th day of May , 1974.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ROBERT BROWNJOHN, IVAN CHERMAYEFF & THOMAS GEISMAR, Individually and as copartners d/b/u the firm name and style of: BROWNJOHN, CHERMAYEFF & GEISMAR
AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL
For a Redetermination of a Deficiency or a Refund of Unincorporated Business:
Taxes under Article(s) 16-A of the
Tax Law for the Year(s) 1957 (Period August 1, 1957 to December 31, 1957) and 1959.

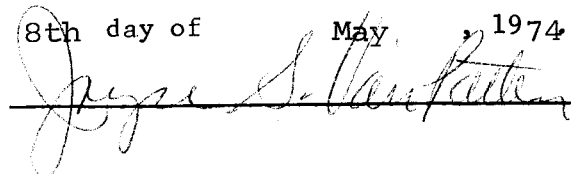
State of New York
County of Albany

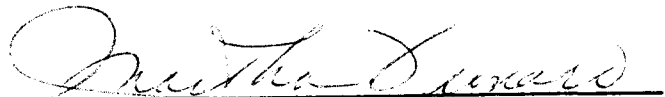
Martha Funaro, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 8th day of May, 1974, she served the within Notice of Decision (or Determination) by (certified) mail upon Thomas Geismar (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Thomas Geismar
c/o Brownjohn, Chermayeff & Geismar
59 East 54th 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

8th day of May, 1974





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
IVAN CHERMAYEFF & THOMAS GEISMAR, Individually and as copartners d/b/u the firm name and style of: CHERMAYEFF & GEISMAR ASSOCIATES
For a Redetermination of a Deficiency or a Refund of Unincorporated Business:
Taxes under Article(s) 16-A of the Tax Law for the Year(s)/Period July 1, 1960 to December 31, 1960.

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

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 8th day of May , 19 74, she served the within Notice of Decision (or Determination) by (certified) mail upon Arthur M. Dubow, Esq.

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Arthur M. Dubow, Esq.

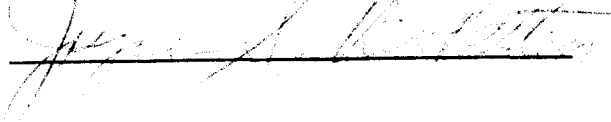
270 Park Avenue
New York, New York 10017

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

8th day of May , 1974.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT BROWNJOHN & IVAN CHERMAYEFF, Individual AFFIDAVIT OF MAILING
and as copartners d/b/u the firm name and OF NOTICE OF DECISION
style of: BROWNJOHN & CHERMAYEFF : BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business:
Taxes under Article(s) 16-A of the
Tax Law for the ~~Year(s)~~ Period May 1, 1957 to
August 1, 1957.

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 8th day of May , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Arthur M. Dubow, Esq.

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

wrapper addressed as follows: Arthur M. Dubow
270 Park Avenue
New York, New York 10017

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

8th day of May , 1974

James A. [Signature]

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ROBERT BROWNJOHN, IVAN CHERMAYEFF:
and THOMAS GEISMAR, Individually
and as copartners d/b/u the firm name and style
of: BROWNJOHN, CHERMAYEFF & GEISMAR
For a Redetermination of a Deficiency or
a Refund of Unincorporated Business:
Taxes under Article(s) 16-A of the
Tax Law for the Year(s) 1957 (Period August 1,
1957 to December 31, 1957) and 1959.

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

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 8th day of May, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon ARTHUR M. DUBOW, ESQ.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:


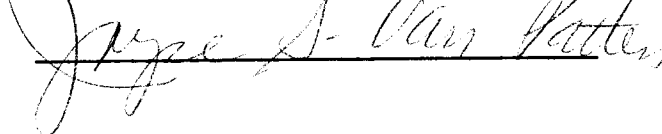
Arthur M. Dubow, Esq.
270 Park Avenue
New York, New York 10017

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

8th day of May, 1974

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ROBERT BROWNJOHN, IVAN CHERMAYEFF :
and THOMAS GEISMAR, Individually
and as copartners d/b/u the firm name and style
of: BROWNJOHN, CHERMAYEFF & GEISMAR
For a Redetermination of a Deficiency or
a Refund of Unincorporated Business:
Taxes under Article(s) 16-A of the
Tax Law for the Year(s) 1957 (Period August 1,
1957 to December 31, 1957) and 1959.

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

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 8th day of May, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon ARTHUR M. DUBOW, ESQ.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Arthur M. Dubow, Esq.
270 Park Avenue
New York, New York 10017

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

8th day of May, 1974

James S. Katter

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
IVAN CHERMAYEFF & THOMAS GEISMAR, Individually AFFIDAVIT OF MAILING
and as copartners d/b/u the firm name and OF NOTICE OF DECISION
style of: CHERMAYEFF & GEISMAR ASSOCIATES BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business
Taxes under Article(s) 16-A of the
Tax Law for the ~~Year(s)~~ Period July 1, 1960 to
December 31, 1960.

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 8th day of May , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Arthur M. Dubow, Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Arthur M. Dubow, Esq.

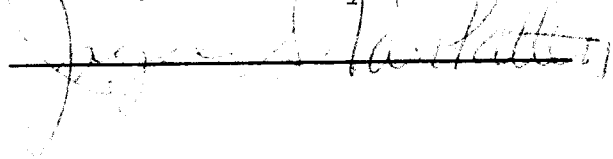
270 Park Avenue
New York, New York 10017


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.

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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

8th day of May , 1974.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

ROBERT BROWNJOHN AND ^{of} IVAN CHERMAYEFE INDIVIDUALLY
and as copartners d/b/u the firm name and style of **AFFIDAVIT OF MAILING
OF NOTICE OF DECISION**
BROWNJOHN & CHERMAYEFF : **BY (CERTIFIED) MAIL**
For a Redetermination of a Deficiency or
a Refund of Unincorporated Business:
Taxes under Article(s) 16-A of the
Tax Law for the Year(s) Period July 1, 1960 to
December 31, 1960.

State of New York
County of Albany

MARTH 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 8th day of May , 1974 , she served the within
Notice of ~~Decision~~ (or Determination) by (certified) mail upon Arthur M.
Dubow, Esq. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Arthur M. Dubow, Esq.
270 Park Avenue
New York, New York 10017

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.

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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

8th day of May

, 1974

James S. Newkirk
Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ROBERT BROWNJOHN, IVAN CHERMAYEFF :
and THOMAS GEISMAR, Individually
and as copartners d/b/u the firm name and style
of: BROWNJOHN, CHERMAYEFF & GEISMAR
For a Redetermination of a Deficiency or
a Refund of Unincorporated Business:
Taxes under Article(s) 16-A of the
Tax Law for the Year(s) 1957 (Period August 1,
1957 to December 31, 1957) and 1959.

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

State of New York
County of Albany

Martha Funaro, being duly sworn, deposes and says that
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Notice of Decision (or Determination) by (certified) mail upon ARTHUR M. DUBOW, ESQ.

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proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Arthur M. Dubow, Esq.
270 Park Avenue
New York, New York 10017

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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

8th day of May, 1974


J. Van Patten


Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
Mario A. Procaccino
~~MARIO A. PROCACCINO~~, PRESIDENT

A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated Albany, New York

May 8, 1974

Mr. Robert Brownjohn
c/o Brownjohn & Chermayeff
59 East 54th Street
New York, New York

Dear Mr. Brownjohn:

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

Please take further notice that pursuant to **section 386j** of
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **90 Days** after
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 relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

L. Robert Leisner
HEARING OFFICER

cc Petitioner's Representative
Law Bureau



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
Mario A. Procaccino
~~KORNYAK, MAX KORN~~ PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

May 8, 1974

Mr. Ivan Chermayeff
c/o Brownjohn & Chermayeff
59 East 54th Street
New York, New York

Dear Mr. Chermayeff:

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

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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 relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

L. Robert Leisner

HEARING OFFICER

cc Petitioner's Representative
Law Bureau



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION
Mario A. Procaccino
~~XXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

May 8, 1974

**Mr. Ivan Chermayeff
c/o Chermayeff & Geismar Associates
59 East 54th Street
New York, New York**

Dear Mr. Chermayeff:

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

Please take further notice that pursuant to **section 386j** of
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **90 Days** after
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 relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

L. Robert Leisner

HEARING OFFICER

cc Petitioner's Representative
Law Bureau



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

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

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

May 8, 1974

**Mr. Thomas Geismar
c/o Chermayeff & Geismar Associates
59 East 54th Street
New York, New York**

Dear Mr. Geismar:

Please take notice of the **DETERMINATION** of
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HEARING OFFICER

cc Petitioner's Representative
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DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

~~MILTON KOERNER, PRESIDENT~~
Mario A. Procaccino

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STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

May 8, 1974

Mr. Robert Brownjohn
c/o Brownjohn, Chermayeff & Geismar
59 East 54th Street
New York, New York

Dear Mr. Brownjohn:

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

Please take further notice that pursuant to **section 386j** of
the Tax Law any proceeding in court to review an adverse decision
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HEARING OFFICER

cc Petitioner's Representative
Law Bureau



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~~XXXXXXXXXX~~, PRESIDENT

A. BRUCE MANLEY
MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

May 8, 1974

**Mr. Ivan Chermayeff
c/o Brownjohn, Chermayeff & Geismar
59 East 54th Street
New York, New York**

Dear Mr. Chermayeff:

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Very truly yours,

L. Robert Leisner

HEARING OFFICER

cc Petitioner's Representative
Law Bureau



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

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STATE CAMPUS
ALBANY, N. Y. 12227

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457-2655, 6, 7

STATE TAX COMMISSION
Mario A. Procaccino
~~NOT FOR EXTERNAL USE~~ PRESIDENT

A. BRUCE MANLEY
MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

May 8, 1974

**Mr. Thomas Geismar
c/o Brownjohn, Chernayeff & Geismar
59 East 54th Street
New York, New York**

Dear Mr. Geismar:

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the State Tax Commission enclosed herewith.

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to the proper party for reply.

Very truly yours,

L. Robert Leisner

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
✓ ROBERT BROWNJOHN and IVAN CHERMAYEFF	:	
Individually and as copartners d/b/u	:	
the firm name and style of:	:	
BROWNJOHN & CHERMAYEFF	:	
for Revision or Refund of Unincorporated	:	
Business Taxes under Article 16-A of the	:	
Tax Law for the Period May 1, 1957 to	:	
August 1, 1957.	:	

In the Matter of the Application	:	
of	:	
IVAN CHERMAYEFF and THOMAS GEISMAR	:	
Individually and as copartners d/b/u	:	
the firm name and style of:	:	DETERMINATION
CHERMAYEFF & GEISMAR ASSOCIATES	:	
for Revision or Refund of Unincorporated	:	
Business Taxes under Article 16-A of the	:	
Tax Law for the Period July 1, 1960 to	:	
December 31, 1960.	:	

In the Matter of the Application	:	
of	:	
ROBERT BROWNJOHN, IVAN CHERMAYEFF	:	
and THOMAS GEISMAR, Individually	:	
and as copartners d/b/u the firm	:	
name and style of:	:	
BROWNJOHN, CHERMAYEFF & GEISMAR	:	
for Revision or Refund of Unincorporated	:	
Business Taxes under Article 16-A of the	:	
Tax Law for the Years 1957 (Period August 1,	:	
1957 to December 31, 1957) and 1959.	:	

Applicants, Brownjohn and Chermayeff, Chermayeff and Geismar Associates, and Brownjohn, Chermayeff and Geismar, applied for a redetermination of deficiencies in unincorporated business taxes under Article 16-A of the Tax Law for the period May 1, 1957 to August 1, 1957, July 1, 1960 to December 31, 1960, August 1, 1957 to December 31, 1957, and for the year 1959.

A formal hearing was held at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on October 14, 1964, and continued on February 2, 1965, before Solomon Sies, Esq., Hearing Officer. The taxpayers were represented by Arthur M. Dubow, Esq.

ISSUE

Were the three partnerships practicing a profession and therefore exempt from paying unincorporated business pursuant to Article 16-A, section 386 of the Tax Law?

FINDINGS OF FACT

1. Applicants, Brownjohn and Chermayeff, Chermayeff and Geismar Associates, and Brownjohn, Chermayeff and Geismar timely filed New York State unincorporated business tax returns for the periods May 1, 1957 to August 1, 1957, July 1, 1960 to December 31, 1960, August 1, 1957 to December 31, 1957, and for the year 1959.

2. A Notice of Additional Assessment in unincorporated business taxes for the periods May 1, 1957 to August 1, 1957, July 1, 1960 to December 31, 1960, August 1, 1957 to December 31, 1957, and for the year 1959 was issued on December 7, 1961, and March 20, 1962, against the taxpayers under File No. B992042.

3. The taxpayers applied for redetermination of the deficiencies.

4. More than eighty percent of the gross income of the partnerships was derived from the personal services actually rendered by the members of the partnership and capital was not a material income producing factor.

5. The taxpayers were educated in the field of design at various schools including Harvard University, Yale School of Fine Arts, the Institute of Design of the Illinois Institute of Technology, Brown University and the Rhode Island School of Design.

6. The Industrial Designers Society of America has defined industrial design as an ability to deal with all the physical aspects and properties of a company whereby public goodwill is influenced visually, including the design of trademarks, packaging, interiors of offices and administration buildings, company signs and trucks, public exhibits and even stationery, office forms and uniforms of employees.

7. Taxpayers, Chermayeff and Geismar (Brownjohn has been living in England since 1960) were both senior members of the Industrial Designers Society of America in 1965. A senior member is a classification requiring ten years of practice in the profession of industrial design. The society therefore recognized taxpayers, Chermayeff and Geismar, as having been industrial designers for at least the ten years up until 1965.

8. The taxpayers' work for the periods in question included the design of corporate symbols, architectural lettering, exhibit design, design of uniforms, design of products (i.e. a new aerosol can top) and many other examples of industrial design included within the above definition of the Industrial Designers Society of America.


CONCLUSIONS OF LAW

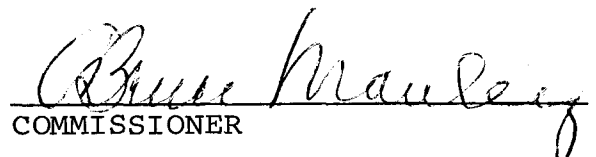
A. We hold that the taxpayers are engaged in the practice of the profession of industrial design. Teague v. Graves, et al., 261 App. Div. 652, 287 N.Y. 549. The taxpayers met well defined criteria for this profession and the profession of industrial design has been held to be exempt from the unincorporated business tax in Teague v. Graves.


B. The taxpayers' petition is sustained. It is determined that there are no additional assessments or deficiencies in unincorporated business tax against the taxpayers for the periods in question.

DATED: Albany, New York
May 8, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER