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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

Leo E. & Muriel Cohen

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) 1947 through 1953  
& 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 22nd day of April , 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Leo E. & Muriel Cohen (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Leo E. & Muriel Cohen  
450 West End Avenue  
New York, New York 10024

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

22nd day of April , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

*Cohen, Leo & Muriel  
Personal Income  
1971*

In the Matter of the Petition  
:  
of  
Leo E. Cohen & Muriel Cohen, :  
(his wife) :  
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) 1947 through 1953  
and 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 14th day of April , 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon HARRY J.

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

wrapper addressed as follows: Harry J. Halperin  
11 East 44 Street  
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  
14th day of April , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition  
of  
Leo E. Cohen & Muriel Cohen,  
(his wife)  
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) 1947 through 1953  
and 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 14th day of April , 1971 , she served the within Notice of Decision (or Determination) by (certified) mail upon Leo E. Cohen & Muriel Cohen, his wife (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Leo E. and Muriel Cohen  
Hotel Mayflower  
15 Central Park West  
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

14th day of April , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application :  
of :  
LEO E. COHEN & MURIEL COHEN, his wife : DETERMINATION  
for Revision or Refund of Personal Income :  
Taxes under Article 16 of the Tax Law for :  
the Years 1947 through 1953 and the Year :  
1957. :

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The taxpayers applied for revision or refund of personal income taxes under Article 16 of the Tax Law for the years 1947 through 1953, and the year 1957. A formal hearing was held before Lawrence A. Newman, Hearing Officer, in the offices of the State Tax Commission in the City of New York on June 5, 1969, continued on October 29, 1969, and concluded on February 24, 1970. The taxpayers appeared through Peter Eisenberg, Esq., and the Income Tax Bureau appeared through Edward H. Best, Esq. (Solomon Sies, Esq. of Counsel).

FINDINGS OF FACT

1. The issue in the matter is whether additional tax assessments issued by the Income Tax Bureau, which were based upon Federal findings of additional tax due, are correct.
2. The taxpayer, Leo E. Cohen, was an officer and twenty (20) per cent stockholder of Resolute Paper Products Corporation.
3. As a result of a Federal Audit, the taxpayers were assessed additional Federal income taxes for the years in question. A settlement was agreed to with the Internal Revenue Service for the years 1947 through 1953. The agreement provided that certain amounts which were described as itemized deductions would be disallowed for each year. Computations of additional state tax were prepared

by the Income Tax Bureau for the years 1947 through 1953, based upon the Federal settlement. For the tax year 1957, itemized deductions by the taxpayers were disallowed by the Income Tax Bureau to the extent of \$21,214.90 in accordance with a decision by the United States Tax Court.

4. On March 30, 1964, notices of additional assessments No's. AB-055017 through AB-055023 were issued for the years 1947 through 1953 respectively, to conform with the above Federal findings. For this same reason, notice of additional assessment No. AB-59139, dated October 13, 1965, was issued for the tax year 1957.

5. The applicant's New York State Tax Returns for the years in question were not available in the offices of the Income Tax Bureau. However, the question of whether the tax returns were filed was not in issue. The assessments of additional income taxes were based upon a mathematical reconstruction of the tax returns from information obtained from the Internal Revenue Service.

6. The applications for revision and the demand for hearing were timely filed.

7. The applicant has failed to disprove that the disallowances by the Internal Revenue Service and the United States tax court are valid sources of information for the recomputation of the applicant's tax liability for the years in question.

8. The applicant has failed to sustain the burden of proof that the assessments for the years in question are incorrectly computed.


#### DETERMINATION

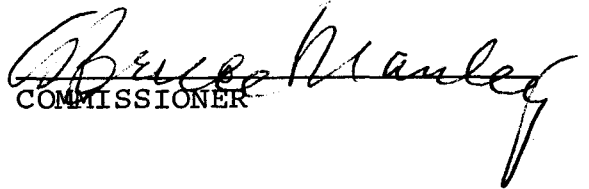
A. The additional tax assessments issued by the Income Tax Bureau are lawful and correct.

B. The applications are, therefore, denied and the assessments are sustained, together with such penalty and interest as may be lawfully due.

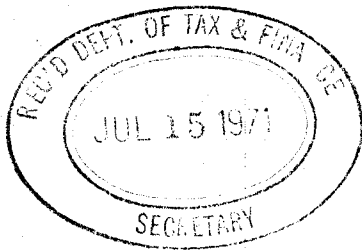
DATED: Albany, New York  
*April 14, 1971*

STATE TAX COMMISSION

  
\_\_\_\_\_  
COMMISSIONER

  
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COMMISSIONER

  
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COMMISSIONER



**Louis Etlinger, Income Tax Bureau**

**James Scott**

**Transfer of File**

**Leo and Marial Cohen**

The taxpayer in the foregoing matter has failed to institute an Article 78 proceeding within the statutory period of time.

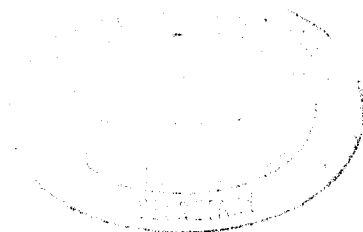
Said file is returned for further administrative disposition.

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**Associate Attorney**

**JS:lk  
Enc.**

**cc: Edward Rook  
July 15, 1971**





STATE OF NEW YORK  
Department of Taxation and Finance  
STATE CAMPUS  
ALBANY, N. Y. 12226

*Handwritten:* Harry J. [unclear] 2

Leo E. & Muriel Cohen  
Hotel Mayflower  
15 Central Park West  
New York, New York

NOT REGISTERED  
HOTEL MAYFLOWER

NEW YORK, N. Y. 10022  
ALBANY, N. Y. 12226  
REGISTERED  
HOTEL MAYFLOWER



- Moved, left no address
- No such number
- Moved, not forwardable
- Addressee unknown

*Handwritten:* Lawrence A. [unclear]  
[unclear]

*Handwritten:* 10423