

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

FRANCESCO VON MENDELSSOHN

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) 1954 & 1955 :

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 28th day of June , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Francesco von
Mendelssohn
c/o Horst Kurnik, Esq. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Francesco von Mendelssohn
c/o Horst Kurnik, Esq.
27 William 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

28th day of June , 1972

Lynne Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

FRANCESCO VON MENDELSSOHN

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) 1954 & 1955

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 28th day of June , 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon Titus H. Konther, Esq.

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

27 William 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
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Sworn to before me this

28th day of June , 1972.

Lynn Wilson

Martha Funaro



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

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

June 28, 1972

**Francesco von Mandelssohn
c/o Horst Kurnik, Esq.
27 William Street
New York 5, New York**

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 APPLICATIONS :
: OF :
: FRANCESCO VON MENDELSSOHN : DETERMINATION :
: FOR REVISION OR REFUND OF PERSONAL INCOME :
: TAXES UNDER ARTICLE 16 OF THE TAX LAW FOR :
: THE YEARS 1954 AND 1955 :
: -----

Francesco von Mendelssohn having duly filed applications for revision or refund of personal income taxes assessed under Article 16 of the Tax Law for the calendar years 1954 and 1955, and a hearing having been held in connection therewith on January 8, 1963 at the office of the State Tax Commission, 80 Centre Street, New York, New York before Martin Schapiro, Hearing Officer of the Department of Taxation and Finance, at which hearing the taxpayer, now deceased, was represented by Titus H. Konther and Horst Kurnik, Esqs., and the record having been duly examined and considered,

The State Tax Commission hereby finds:

(1) That returns of income for the calendar years 1954 and 1955 were filed by the taxpayer showing income from trust in the amounts of \$10,273.12 and \$7,675.67 for each of the years 1954 and 1955, respectively; that thereafter assessments were issued on April 17, 1957 (Assessment No. B-273780 for the year 1954 and Assessment No. B-273781 for the year 1955) on the ground that the taxpayer in reporting income from trust had erroneously deducted certain expenditures which ^{should have been} charged to the principal of the trust.

(2) That on March 11, 1948 an inter vivos trust was established by the taxpayer herein and Eleonore von Mendelssohn, the grantors, providing for the payment of income to the aforesaid settlors or their survivors during their respective lives; that the trust agreement which gave the trustees power to invade the trust also provided for the termination of the trust upon the death of the survivors, or sooner in the sole discretion of the trusts and the distribution of the corpus of said trust to the heirs of such survivors.

(3) That in May 1955 Eleonore von Mendelssohn died leaving debts greatly in excess of the amount of assets in her estate; that the trustees settled and compromised such debts in the amount of \$12,500 paying the same out of the principal of the trust and further charging the principal of the trust legal fees incurred in connection with the compromise. Such legal fees were deducted by the taxpayer in reporting income from trust.

Based upon the foregoing findings and all the evidence presented herein, the State Tax Commission hereby

DETERMINES:

(A) That the legal fees chargeable to the corpus of the trust were not the obligations of the taxpayer, the beneficiary of said trust, and were not allowable as deductions under section 360 of the Tax Law, but that said obligations were the lawful obligations of the trust.

(B) That accordingly, the additional taxes assessed against the taxpayer for the years 1954 and 1955 under Article 16 of the Tax Law are correct and do not include any taxes

or charges which are not lawfully due and owing.

DATED: Albany, New York, on the 28th day of June, 1992.

STATE TAX COMMISSION

Norman Goldman
President

Bruce Hanley
Commissioner

William Krumm
Commissioner



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

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457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

June 28, 1972

Francesco von Mandelssohn
c/o Horst Kurnik, Esq.
27 William Street
New York 5, New York

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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 APPLICATIONS

OF

FRANCESCO VON MENDELSSOHN

DETERMINATION

FOR REVISION OR REFUND OF PERSONAL INCOME
TAXES UNDER ARTICLE 16 OF THE TAX LAW FOR :
THE YEARS 1954 AND 1955

Francesco von Mendelssohn having duly filed applications for revision or refund of personal income taxes assessed under Article 16 of the Tax Law for the calendar years 1954 and 1955, and a hearing having been held in connection therewith on January 8, 1963 at the office of the State Tax Commission, 80 Centre Street, New York, New York before Martin Schapiro, Hearing Officer of the Department of Taxation and Finance, at which hearing the taxpayer, now deceased, was represented by Titus H. Konther and Horst Kurnik, Esqs., and the record having been duly examined and considered,

The State Tax Commission hereby finds:

(1) That returns of income for the calendar years 1954 and 1955 were filed by the taxpayer showing income from trust in the amounts of \$10,273.12 and \$7,675.67 for each of the years 1954 and 1955, respectively; that thereafter assessments were issued on April 17, 1957 (Assessment No. B-273780 for the year 1954 and Assessment No. B-273781 for the year 1955) on the ground that the taxpayer in reporting income from trust had erroneously deducted certain expenditures which ^{should have been} charged to the principal of the trust.

(2) That on March 11, 1948 an inter vivos trust was established by the taxpayer herein and Eleonore von Mendelssohn, the grantors, providing for the payment of income to the aforesaid settlors or their survivors during their respective lives; that the trust agreement which gave the trustees power to invade the trust also provided for the termination of the trust upon the death of the survivors, or sooner in the sole discretion of the trusts and the distribution of the corpus of said trust to the heirs of such survivors.

(3) That in May 1955 Eleonore von Mendelssohn died leaving debts greatly in excess of the amount of assets in her estate; that the trustees settled and compromised such debts in the amount of \$12,500 paying the same out of the principal of the trust and further charging the principal of the trust legal fees incurred in connection with the compromise. Such legal fees were deducted by the taxpayer in reporting income from trust.

Based upon the foregoing findings and all the evidence presented herein, the State Tax Commission hereby

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or charges which are not lawfully due and owing.

DATED: Albany, New York, on the 28th day of June, 1972.

STATE TAX COMMISSION

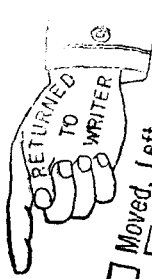
Norman Gallman
President

Philip M. Macey
Commissioner

William K. Krum
Commissioner

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227



- ☐ Moved, Left no address
 - ☐ No such number
 - ☐ Moved, not forwardable
 - ☒ Addressee unknown
- NEW YORK, N. Y. 10035

2547

Francesco von Mendelssohn
c/o Horst Kurnik, Esq.
27 William Street
New York, New York

Paul B. Cohen



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12226

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT
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STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

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June 28, 1972

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27 William Street
New York 5, New York

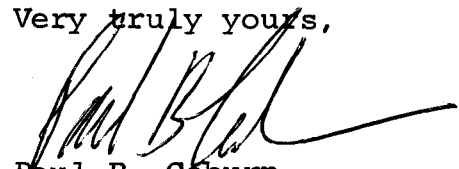
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These will be referred to the proper party for
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Very truly yours,


Paul B. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

**STATE OF NEW YORK
STATE TAX COMMISSION**

**IN THE MATTER OF THE APPLICATIONS
OF**

FRANCESCO VON MUNDLASCHN

**FOR REVISION OR REFUND OF PERSONAL INCOME
TAXES UNDER ARTICLE 16 OF THE TAX LAW FOR
THE YEARS 1954 AND 1955**

DETERMINATION

Francesco von Mundlaschn having duly filed applications for revision or refund of personal income taxes assessed under Article 16 of the Tax Law for the calendar years 1954 and 1955, and a hearing having been held in connection therewith on January 8, 1963 at the office of the State Tax Commission, 80 Centre Street, New York, New York before Martin Schapiro, Hearing Officer of the Department of Taxation and Finance, at which hearing the taxpayer, now deceased, was represented by Titus H. Kautner and Harriet Kurnik, Esqs., and the record having been duly examined and considered,

The State Tax Commission hereby finds:

(1) That returns of income for the calendar years 1954 and 1955 were filed by the taxpayer showing income from trust in the amounts of \$10,273.12 and \$7,675.67 for each of the years 1954 and 1955, respectively; that thereafter assessments were issued on April 17, 1957 (Assessment No. B-273700 for the year 1954 and Assessment No. B-273701 for the year 1955) on the ground that the taxpayer in reporting income from trust had erroneously deducted certain expenditures which ^{should have been} charged to the principal of the trust.

(2) That on March 11, 1948 an inter vivos trust was established by the taxpayer herein and Eleanor von Monteliscan, the grantors, providing for the payment of income to the aforesaid settlors or their survivors during their respective lives; that the trust agreement which gave the trustees power to invade the trust also provided for the termination of the trust upon the death of the survivors, or sooner in the sole discretion of the trustee and the distribution of the corpus of said trust to the heirs of such survivors.

(3) That in May 1955 Eleanor von Monteliscan died leaving debts greatly in excess of the amount of assets in her estate; that the trustees settled and compromised such debts in the amount of \$12,500 paying the same out of the principal of the trust and further charging the principal of the trust legal fees incurred in connection with the compromise. Such legal fees were deducted by the taxpayer in reporting income from trust.

Based upon the foregoing findings and all the evidence presented herein, the State Tax Commission hereby

DETERMINE:

(A) That the legal fees chargeable to the corpus of the trust were not the obligations of the taxpayer, the beneficiary of said trust, and were not allowable as deductions under section 360 of the Tax law, but that said obligations were the lawful obligations of the trust.

(B) That accordingly, the additional taxes assessed against the taxpayer for the years 1954 and 1955 under Article 16 of the Tax Law are correct and do not include any funds

or charges which are not lawfully due and owing.

DATED: Albany, New York, on the 28th day of June, 1972.

STATE TAX COMMISSION

Norman Friedman
President

Beissel Manley
Commissioner

Milton Koenig
Commissioner

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12227



- ☐ Moved, Left no address
☐ No such number
☐ Moved, not forwardable
☒ Address unknown
- NEW YORK, N. Y. 10005

47525

Titus H. Konther, Esq.
27 William Street
New York, New York