

STATE OF NEW YORK
STATE TAX COMMISSION

Cooksey Geo. R.
Personal Income
U.B.T.

(1971)

In the Matter of the Petition

GEORGE R. ^{of} COOKSEY, JR.

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

For a Redetermination of a Deficiency or
a Refund of Personal Income and Unincorporated Business
Taxes under Article(s) 16 & 16A of the
Tax Law for the (Year(s) 1956, 1957, 1958 and 1959.

State of New York
County of Albany

Rae Zimmerman, 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 13th day of August, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon George R. Cooksey, Jr. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: George R. Cooksey, Jr.
c/o South Atlantic Industries Inc.
1558 New Savannah Road
Augusta, Georgia 30906
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

13th day of August, 1971.

Linda Wilson

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
GEORGE R. COOKSEY, JR.

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
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For a Redetermination of a Deficiency or
a Refund of Personal Income and Unincorporated Business
Taxes under Article(s) 16 & 16A of the
Tax Law for the (Year(s) 1956, 1957, 1958 and 1959.

State of New York
County of Albany

Rae Zimmerman , 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 13th day of August , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Sandow
Holman, Esq. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Sandow Holman, Esq.

Suite 4403
122 East 42nd Street

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

13th day of August , 1971.

Linda Wilson

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
GEORGE R. COOKSEY, JR.	:	DETERMINATION
for Revision or Refund of Personal	:	ON TIMELINESS
Income Taxes and Unincorporated	:	
Business Taxes under Articles 16	:	
and 16-A of the Tax Law for the	:	
years 1956, 1957, 1958 and 1959	:	

George R. Cooksey, Jr., filed application for revision or refund of personal income taxes under Article 16 of the Tax Law for the years 1956, 1957 and 1959; and of unincorporated business taxes under Article 16-A of the Tax Law for the years 1956, 1957, 1958 and 1959. Upon denial of the applications, the applicant filed a demand for hearing.

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 May 18, 1970. The applicant appeared and was represented by Sandow Holman, Esq. and James R. Zuckerman, Esq. The Income Tax Bureau was represented by Edward H. Best, Esq. (Solomon Sies, Esq. of Counsel).

FINDINGS OF FACT

1. On August 16, 1963, the applicant, George R. Cooksey, Jr., without payment, filed delinquent New York State Income Tax Resident Returns for the years 1956, 1957 and 1959, and delinquent New York State Unincorporated Business Tax Returns for the years 1956, 1957, 1958 and 1959. The income for the years in question was chiefly from fees earned by the applicant as a member of the New York Stock Exchange for executing orders for others.

2. On April 8, 1964, the Special Investigations Bureau issued additional assessments for the delinquent years as follows: 1956, \$10,131.00; 1957, \$9,344.35; 1958, \$4,887.17; and 1959, \$12,964.24.

3. On or about November 30, 1967 applicant paid the balance due

on said assessments, having made prior payments on account.

4. On January 31, 1968 applicant filed applications for revision of said assessments on Department forms IT-113.

5. On August 8, 1968, the Income Tax Bureau issued a letter to the applicant, denying the application.

6. On October 21, 1968, the applicant filed a demand for hearing on Department Form IT-114.

7. At the hearing applicant testified that in the autumn of 1964, he had in substance orally apprised employees of the Department of his intention to file a claim for refund or revision of the penalties asserted against him. That in 1967 a proposed offer or compromise, which he was about to file with the Internal Revenue Service was exhibited to attorneys of the Department; and that he had initiated several other conferences with employees of the Department concerning the liquidation of the State tax liability by means of installment payments with the hope of securing an abatement of the penalties.

8. Article 16, Section 374 of the Tax Law, and Title 20, of the New York Codes, Rules and Regulations, at Section 270.22 do not authorize or permit the filing or acceptance of an oral application for revision or refund, but require the application to be made in the form prescribed by the Commission, and under oath.

9. The application in the prescribed form was filed more than two years after the time of filing of the tax returns, and more than one year after the time of service of the additional assessments in question.

10. The penalties and interest imposed on the assessments of additional tax are authorized within the meaning and intent of Section 376 of the Tax Law.

DETERMINATION

A. The applications for revision and refund are not timely filed and are denied.

B. The assessments of additional tax, penalty and interest have been lawfully imposed, and are sustained together with any additional interest which may lawfully be imposed.

DATED: Albany, New York

STATE TAX COMMISSION

August 13, 1971.

Wm. Gallman

COMMISSIONER

Bruce Stanley

COMMISSIONER

Walter Krum

COMMISSIONER