

POOR  
QUALITY  
THE FOLLOWING  
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PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
COHEN DAIRY CO.

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)~~ Fiscal Period:  
June 11, 1952 to December 16, 1952

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 March , 1974 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Cohen Dairy Co.

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Cohen Dairy Co.  
c/o B. Friedenthal  
1270 Avenue of the Americas  
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 March , 1974.

James S. Van Patten

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

COHEN DAIRY CO.

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State of New York  
County of Albany

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she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 8th day of March , 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Samuel Rubin, Esq.

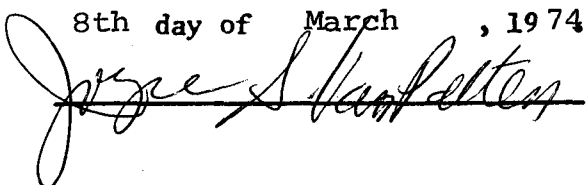
(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Samuel Rubin, Esq.  
50 East 42nd Street  
New York, New York

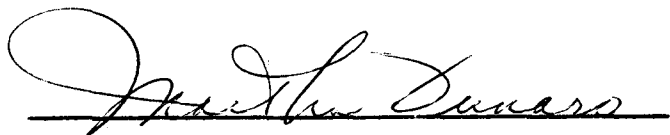
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known address of the (representative of the) petitioner.

Sworn to before me this

8th day of March , 1974

  
Joseph S. Santolucito

  
Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

GEORGE KAPLAN & JULIUS 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) 1953

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 March , 19 74, she served the within  
Notice of Decision (or Determination) by (certified) mail upon George Kaplan

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

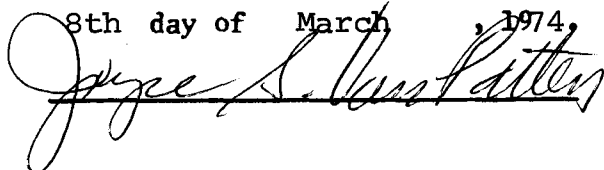
wrapper addressed as follows: Mr. George Kaplan  
173 Riverside Drive  
New York, New York

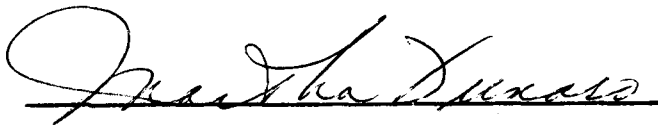
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Sworn to before me this

8th day of March , 1974,





STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

GEORGE KAPLAN & JULIUS 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) 1953

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

State of New York  
County of Albany

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she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 8th day of March , 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Julius Cohen

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. Julius Cohen  
99 Stuart Avenue  
Amityville, L.I., 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 March , 1974.

*James S. Van Patten*

*Martha Funaro*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

GEORGE KAPLAN & JULIUS COHEN

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) 16 of the  
Tax Law for the Year(s) 1953

State of New York  
County of Albany

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Notice of Decision (or Determination) by (certified) mail upon Samuel Rubin, Esq.

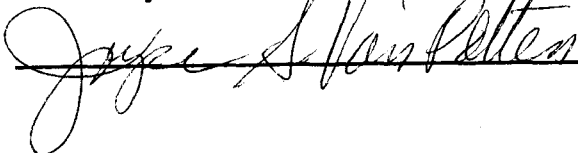
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50 East 42nd Street  
New York, New York

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known address of the (representative of the) petitioner.

Sworn to before me this

8th day of March, 1974.





STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12227



Cohen Dairy Co.  
c/o B. Friedenthal  
1270 Avenue of the Americas  
New York, New York

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

*Card*

*Att.  
Paul B. Cohen  
Bldg # 9*



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

~~XXXXXXXXXX~~ Mario A. Procaccino,  
PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

**March 8, 1974**

**Gohen Dairy Co.  
c/o B. Friedenthal  
1270 Avenue of the Americas  
New York, New York**

**Gentlemen:**

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

Please take further notice that pursuant to **section 186j**  
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,

**Paul B. Coburn**  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau





STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
Mario A. Procaccino,  
~~MEMBER~~, 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

**March 8, 1974**

**Mr. Julius Cohen**  
**99 Stuart Avenue**  
**Amityville, L.I., New York**

**Dear Mr. Cohen:**

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

Please take further notice that pursuant to **section 375 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-  
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to the proper party for reply.

Very truly yours,

**Paul B. Coburn**  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
Mario A. Procaccino,  
~~STATE TAX COMMISSION~~ 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

**March 8, 1974**

**Mr. George Kaplan  
173 Riverside Drive  
New York, New York**

**Dear Mr. Kaplan:**

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

Please take further notice that pursuant to **section 375 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,

**Paul B. Coburn**

HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Application :  
of :  
COHEN DAIRY CO. :  
for Revision or Refund of Unincorporated :  
Business Taxes under Article 16-A of the :  
Tax Law for the Fiscal Period June 11, :  
1952 to December 16, 1952. :

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DETERMINATION

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In the Matter of the Application :  
of :  
GEORGE KAPLAN and JULIUS COHEN :  
for Revision or Refund of Personal Income :  
Taxes under Article 16 of the Tax Law for :  
the Year 1953. :

---

Applicants, Cohen Dairy Co., George Kaplan and Julius Cohen, have filed applications for revision or refund of unincorporated business taxes under Article 16-A of the Tax Law for the fiscal period June 11, 1952 to December 16, 1952, and for revision or refund of personal income taxes under Article 16 of the Tax Law for the year 1953. A formal hearing was held before Solomon Sies, Esq., Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on December 7, 1964, at 9:00 A.M. Applicants appeared by Samuel Rubin, Esq.

ISSUES

I. Did the Income Tax Bureau properly decrease applicant, Cohen Dairy Co.'s goodwill value from \$150,000.00 to \$8,735.32 as of January 1, 1935?

II. Are applicants, George Kaplan and Julius Cohen, liable for additional personal income tax due to the decrease in fair market value of applicant, Cohen Dairy Co.'s goodwill?

FINDINGS OF FACT

1. Applicant, Cohen Dairy Co., filed a New York State income tax partnership return for the year 1952. Applicants, George Kaplan and Julius Cohen, filed New York State income tax resident returns for the year 1953.

2. On April 13, 1956, the Income Tax Bureau, after increasing applicant, Cohen Dairy Co.'s, taxable unincorporated business income due to its failure to substantiate fair market value of its goodwill as of January 1, 1935, issued a Notice of Additional Assessment against applicant in the sum of \$3,374.53 for the fiscal period June 1, 1952 to December 16, 1952.

3. On March 26, 1957, the Income Tax Bureau, after increasing applicants, George Kaplan and Julius Cohen's distributive shares of the partnership income for the fiscal period June 1, 1952 to December 16, 1952, issued notices of additional assessments in the sum of \$136.07 and \$162.01, respectively, for the year 1953.

4. Applicants, George Kaplan and Julius Cohen, were partners of the Cohen Dairy Co. in 1952 and 1953.

5. On January 2, 1928, the goodwill of applicant, Cohen Dairy Co. was acquired for \$8,735.32.

6. On January 1, 1935, applicant, Cohen Dairy Co., declared that the fair market value of the partnership's goodwill was \$150,000.00.

7. On July 23, 1952, applicant, Cohen Dairy Co., sold its goodwill for \$135,000.00.

8. Applicant, Cohen Dairy Co., failed to submit documentary or other sufficient evidence to substantiate its claim that the value of the goodwill on January 1, 1935, was \$150,000.00.

9. The fair market value of applicant, Cohen Dairy Co.'s goodwill on January 1, 1935, was \$50,000.00.

CONCLUSIONS OF LAW

A. That the net gain from the sale of goodwill by applicant, Cohen Dairy Co., was \$85,000.00 since its fair market value on January 1, 1935, was \$50,000.00 and its sale price was \$135,000.00.

B. That applicants, George Kaplan and Julius Cohen, are responsible for their distributive shares of partnership income since they were partners in the Cohen Dairy Co.


C. That the application of Cohen Dairy Co. is granted to the extent of increasing the fair market value of the goodwill as of January 1, 1935, from \$8,735.32 to \$50,000.00. The Notice of Additional Assessment issued April 13, 1956, is decreased from \$3,374.53 to \$2,136.59.

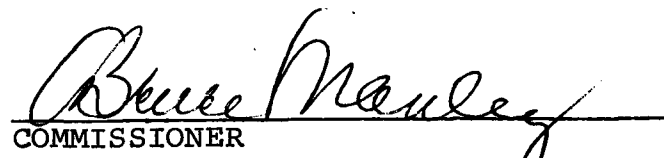
D. That the applications of George Kaplan and Julius Cohen are granted to the extent that the notices of additional assessments issued March 26, 1957, are cancelled and refunds in the amount of \$325.24 and \$574.43, respectively, are due.


DATED: Albany, New York

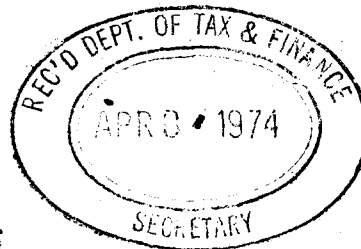
March 8, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER



MEMORANDUM

TO: Mr. Gabriel DiCerbo, Chief  
Review Unit  
Income Tax Bureau  
Room 104, Building #8

DATE: 3/20/74

SOCIAL SECURITY NO.

063-10-9936

FROM: ~~George Kaplan~~ Paul B. Coburn  
Hearing Unit  
Room 214A, Building #9

RE: George Kaplan

Please advise as to the last known address for the above named taxpayer.

*Paul B. Coburn*  
HEARING OFFICER

Taxpayer's last known address is:

*No record of returns filed from 1965 thru 1972  
address in our temporary folder  
% Samuel Rubin  
50 E 42  
N.Y. NY*

*Sullivan*  
4-574

RECEIVED  
ALBANY STATE  
INCOME TAX BUREAU  
APR 10 1974  
REVIEW UNIT  
ALBANY OFFICE

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

GEORGE KAPLAN and JULIUS COHEN

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) 16 of the  
Tax Law for the Year(s) 1953

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 9th day of April , 19 74, she served the within  
Notice of Decision (or Determination) by (certified) mail upon George Kaplan

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

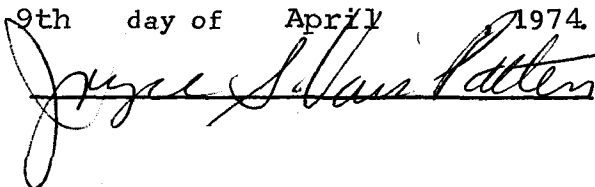
wrapper addressed as follows: Mr. George Kaplan  
c/o Samuel Rubin  
50 East 42nd Street  
New York, New York

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
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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

9th day of April 1974.





STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12227



ADDRESSEE UNKNOWN  
New York. N. Y. 10024  
DO NOT REMAIL IN THIS ENVELOPE

Mr. George K. [unclear]  
173 Riverside Drive  
New York, New York

RFN

Paul B. Cohen  
Bldg #9

1-2-77





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,  
~~CHIEF OF BUREAU~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK

SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

March 8, 1974

Cohen Dairy Co.,  
c/o B. Friedenthal  
1270 Avenue of the Americas  
New York, New York

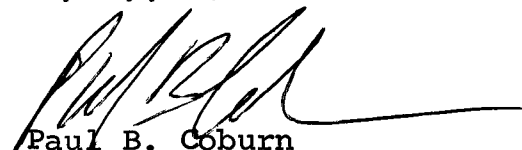
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to the proper party for reply.

Very truly yours,

  
Paul B. Coburn  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application :

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COHEN DAIRY CO. :

for Revision or Refund of Unincorporated :  
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DETERMINATION

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In the Matter of the Application :

of :

GEORGE KAPLAN and JULIUS COHEN :

for Revision or Refund of Personal Income :  
Taxes under Article 16 of the Tax Law for :  
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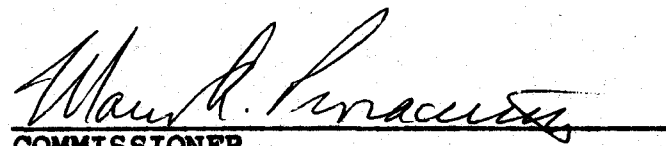
B. That applicants, George Kaplan and Julius Cohen, are responsible for their distributive shares of partnership income since they were partners in the Cohen Dairy Co.

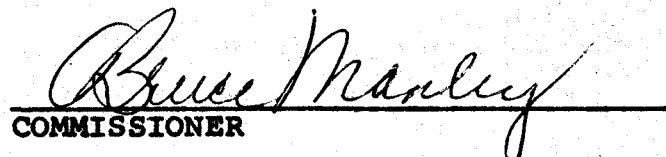
C. That the application of Cohen Dairy Co. is granted to the extent of increasing the fair market value of the goodwill as of January 1, 1935, from \$8,735.32 to \$50,000.00. The Notice of Additional Assessment issued April 13, 1956, is decreased from \$3,374.53 to \$2,136.59.

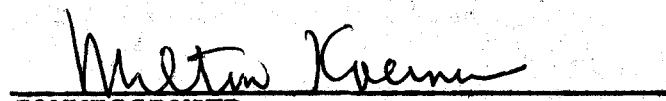
D. That the applications of George Kaplan and Julius Cohen are granted to the extent that the notices of additional assessments issued March 26, 1957, are cancelled and refunds in the amount of \$325.24 and \$574.43, respectively, are due.

DATED: Albany, New York  
March 8, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER