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QUALITY
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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF WILLIAM STECKLER

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) 1958.

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 6th day of February, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Estate of William
Steckler, Deceased,
c/o Maxwell Goldstein, Executor (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Estate of William Steckler, Deceased
c/o Maxwell Goldstein, Executor
41 Barret Road
Laurence, 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

6th day of February 1974

Jayce S. VanKeller

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF WILLIAM STECKLER

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)) 1958.

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
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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 6th day of February, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Jerome J.

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

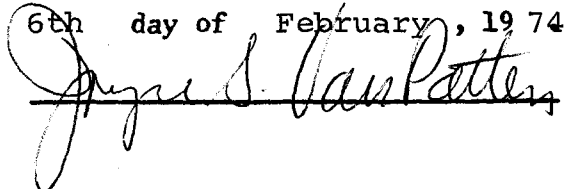
Jerome J. Kahan, Esq.
122 East 42nd Street
New York, New York 10017

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(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

6th day of February, 1974


James S. Van Patten


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
Mario A. Procaccino
~~XXXXXXXXXXXX~~ PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York
February 6, 1974

Estate of William Steckler, Deceased
c/o Maxwell Goldstein, Executor
41 Barrett Road
Laurence, New York

Dear Mr. Goldstein:

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 Application :
of :
ESTATE OF WILLIAM STECKLER : DETERMINATION
for Revision or Refund of Personal :
Income Taxes under Article 16 of the :
Tax Law for the Year 1958. :

Applicant, Estate of William Steckler, has filed an application for revision or refund of personal income taxes under Article 16 of the Tax Law for the year 1958. A formal hearing was held before Vincent P. Molineaux, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on October 24, 1966, at 3:30 P.M. Applicant appeared by Jerome J. Kahan, Esq.

ISSUE

Was the value of decedent, William Steckler's partnership interest in the good will of Equitable House Cleaning Contractors subject to capital gains tax for the year 1958?

FINDINGS OF FACT

1. Applicant, Estate of William Steckler, filed a New York State income tax resident decedent final return for the year 1958.

2. On October 25, 1962, the Income Tax Bureau issued a Notice of Additional Assessment against applicant, Estate of William Steckler, imposing additional capital gains tax in the sum of \$7,709.31 for the year 1958 on the value of the decedent's

interest in the good will of a partnership known as Equitable House Cleaning Contractors of which he was a partner. It also imposed additional normal tax in the sum of \$204.57 as the result of a Federal audit. This latter adjustment is not contested by applicant.

3. On August 8, 1960, the Income Tax Bureau issued a Notice of Additional Assessment against applicant, Estate of William Steckler, imposing additional normal tax in the sum of \$50.75 for the period January 1, 1958 through September 28, 1958, based upon an adjustment for the proration of the marital exemption and dependency credit for the year 1958. This adjustment is not contested by applicant.

4. William Steckler died on September 28, 1958. He was a partner of Equitable House Cleaning Contractors at the date of his death.

5. On July 7, 1955, the partners of Equitable House Cleaning Contractors, including William Steckler, entered into a written agreement pertaining to the disposition of a partner's interest upon death. The agreement provided:

"Upon death of either party, the survivor (purchaser) shall be obligated to buy and representative of deceased party shall be obligated to sell the interest of the decedent in the partnership its assets, property, tangible and intangible, trade name and good will, etc."

6. The purchase price of William Steckler's partnership interest in Equitable House Cleaning Contractors was agreed upon between applicant, Estate of William Steckler, and the remaining partners subsequent to decedent's death. The purchase price was \$314,517.33 consisting of good will of \$222,897.00

and capital account of \$91,620.33, which sum was paid to applicant. The purchase price constituted the fair market value of the decedent's partnership interest. The purchase price was paid in installments over a five year period.

CONCLUSIONS OF LAW


A. That the basis to applicant, Estate of William Steckler, of the partnership interest of the decedent, William Steckler, in Equitable House Cleaning Contractors, was the fair market value of that interest at the time of decedent's death and since that was equal to the purchase price, there was no capital gain realized by the applicant.

B. That the application of Estate of William Steckler is granted to the extent of cancelling the additional capital gains tax due as set forth in the Notice of Additional Assessment dated October 25, 1962; that the Income Tax Bureau is hereby directed to accordingly modify said Notice of Additional Assessment; and, that except as so granted, the application is in all other respects denied.

DATED: Albany, New York
February 6, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER



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

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

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
February 6, 1974

Estate of William Steckler, Deceased
c/o Maxwell Goldstein, Executor
41 Barrett Road
Laurence, New York

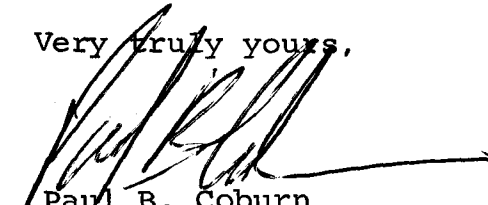
Dear Mr. Goldstein:

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 Application :
of :
ESTATE OF WILLIAM STECKLER : DETERMINATION
for Revision or Refund of Personal :
Income Taxes under Article 16 of the :
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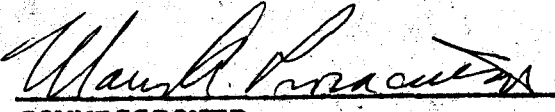
CONCLUSIONS OF LAW

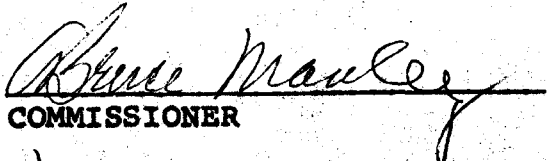
A. That the basis to applicant, Estate of William Steckler, of the partnership interest of the decedent, William Steckler, in Equitable House Cleaning Contractors, was the fair market value of that interest at the time of decedent's death and since that was equal to the purchase price, there was no capital gain realized by the applicant.

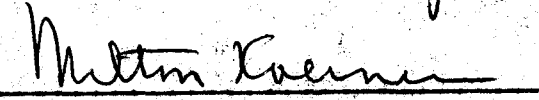
B. That the application of Estate of William Steckler is granted to the extent of cancelling the additional capital gains tax due as set forth in the Notice of Additional Assessment dated October 25, 1962; that the Income Tax Bureau is hereby directed to accordingly modify said Notice of Additional Assessment; and, that except as so granted, the application is in all other respects denied.

DATED: Albany, New York
February 6, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER

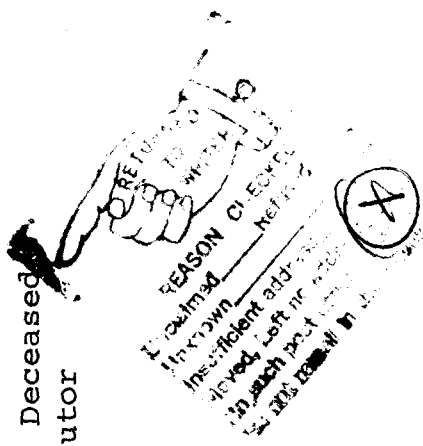

COMMISSIONER

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12227

Estate of William Steckler, Deceased
c/o Maxwell Goldstein, Executor
41 Barrett Road
Laurence, New York





STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 274A

STATE CAMPUS

ALBANY, N. Y. 12226

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
February 6, 1974

Estate of William Steckler, Deceased
c/o Maxwell Goldstein, Executor
41 Barrett Road
Laurence, New York

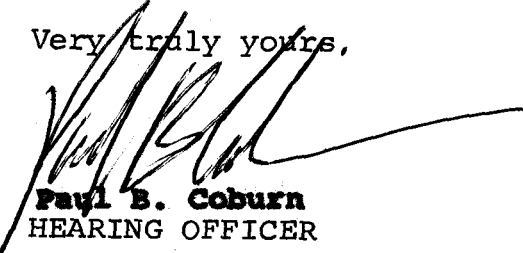
Dear Mr. Goldstein:

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

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Section(s) **375** of the Tax Law, any
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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
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

REV

Jerome J. Kahan, Esq.

122 East 42nd Street

New York, New York 10017 ✓

Paul D. Caburn

BLDG #9

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of :
ESTATE OF WILLIAM STECKLER : DETERMINATION
for Revision or Refund of Personal :
Income Taxes under Article 16 of the :
Tax Law for the Year 1958. :

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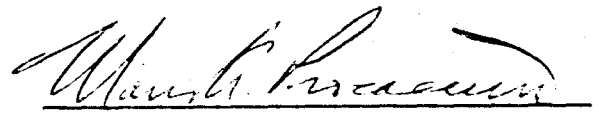
CONCLUSIONS OF LAW

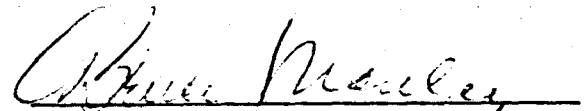
A. That the basis to applicant, Estate of William Steckler, of the partnership interest of the decedent, William Steckler, in Equitable House Cleaning Contractors, was the fair market value of that interest at the time of decedent's death and since that was equal to the purchase price, there was no capital gain realized by the applicant.

B. That the application of Estate of William Steckler is granted to the extent of cancelling the additional capital gains tax due as set forth in the Notice of Additional Assessment dated October 25, 1962; that the Income Tax Bureau is hereby directed to accordingly modify said Notice of Additional Assessment; and, that except as so granted, the application is in all other respects denied.

DATED: Albany, New York
February 6, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
BERT C. & EDITH STILLWAGON

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) 22 of the
Tax Law for the Year(s) 1965

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 10th day of September , 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Bert C. & Edith
Stillwagon (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. & Mrs. Bert C. Stillwagon
R.D. #1, P.O. Box 1-D
Tuckerton, New Jersey 08087

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

10th day of September , 1974.

Janet Mack

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

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

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655
MR. LEISNER 457-2657
MR. COBURN 457-2896

Dated: Albany, New York

September 10, 1974

Mr. & Mrs. Bert C. Stillwagon
R.D. #1, P.O. Box 1-D
Tuckerton, New Jersey 08087

Dear Mr. & Mrs. Stillwagon:

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

Please take further notice that pursuant to
Section(s) **690** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 Months**
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

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
BERT C. & EDITH STILLWAGON	:	
for Redetermination of Deficiency or	:	<u>DEFAULT ORDER</u>
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Year 1965.	:	

Petitioners, Bert C. & Edith Stillwagon, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1965. (File No. 49186581.)

A calendar call on the petition was scheduled before Honorable Milton Koerner, State Tax Commissioner, at the offices of the State Tax Commission, 2 World Trade Center, Room 6615, New York, New York, on Tuesday, July 9, 1974, at 3:30 P.M. Notice of said calendar call was given to petitioners. Petitioners did not appear at the calendar call. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Bert C. & Edith Stillwagon be and the same is hereby denied.

DATED: Albany, New York
September 10, 1974

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER