

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LAWRENCE COHEN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article(s) 22 of the :  
Tax Law for the Year ~~(soxx Period(s))~~ 1972.

State of New York  
County of Albany

Marsina Donnini, 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 29 day of July, 1977, she served the within  
NOTICE OF DECISION by (certified) mail upon Lawrence Cohen

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

as follows: Mr. Lawrence Cohen  
16 Court Street  
Brooklyn, New York 11241

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 Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of the)~~  
~~XXXXXX~~ 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

29 day of July, 1977

Marsina Donnini

Janet Mack



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

July 29, 1977

Mr. Lawrence Cohen  
16 Court Street  
Brooklyn, New York 11241

Dear Mr. Cohen:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

**Joseph Chyrywaty**  
**Hearing Examiner**

cc: ~~xxxxxx~~ Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
LAWRENCE COHEN	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Year 1972.	:	

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Petitioner, Lawrence Cohen, residing at 16 Court Street, Brooklyn, New York 11241, has filed a petition for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1972. (File No. 12824).

A small claims hearing was held before Philip Mercurio, Small Claims Hearing Officer, on January 25, 1977 at 9:15 A.M. at the offices of the State Tax Commission, Two World Trade Center, New York, New York. The petitioner appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq., (William Fox, Esq., of counsel).

#### ISSUE

Whether the petitioner, Lawrence Cohen, was a responsible person required to collect, truthfully account for and pay over New York State withholding taxes of Travelers Companion Incorporated for the period February 1, 1972 to March 31, 1972.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioner, Lawrence Cohen, was an "accommodation" officer and legal counsel of the Olympia Press, Incorporated which was the parent company of Travelers Companion Incorporated.

2. Petitioner, while employed by Olympia Press, Incorporated, would review and advise said firm regarding contracts entered into by the company. He was not involved in the internal or administrative or financial affairs of the firm.

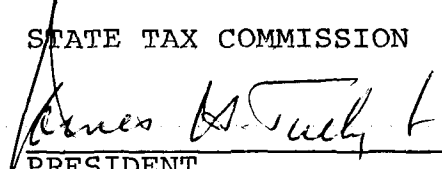
3. On May 18, 1972, because of the financial difficulties of Travelers Companion Incorporated, the petitioner became an officer in charge and an employee of said corporation. On June 16, 1972 a petition for bankruptcy was filed.

4. The petitioner was not a responsible officer or employee of Travelers Companion Incorporated for the period February 1, 1972 to March 31, 1972.


5. The petition of Lawrence Cohen is granted and the Notice of Deficiency in the amount of \$1,218.20 issued January 27, 1975 is cancelled.

DATED: Albany, New York  
July 29, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER