

Case No. 14,827,
[7 Int. Rev. Rec. 69.]

UNITED STATES v. COHN.

Circuit Court, S. D. New York.

Feb., 1868.

INTERNAL REVENUE—VIOLATION OF LAWS—FRAUDULENT CIGAR RETURNS.

Solomon Cohn was charged with having made false returns of cigars made by him in August, 1866, under the law as it then stood. His return was 50,000 a month, at \$12 per thousand. The government proved by the entries in his books, which they had seized, that he had sold one man more than 150,000, and that none of his sales were for less than \$20 per thousand. Parties who bought of him were also called, and testified to the same rate of sales, and produced his bills. It was further proved that Cohn had had a quarrel with his wife, and that he had said that he did not dare to leave his books at home for fear his wife would get them. The defense claimed that it was not necessary under the law to include in the return sales of cigars bought by Cohn, but only sales of such as he manufactured. They did not, however, prove that these were sales of cigars that he had bought, and THE COURT (BENEDICT, District Judge) held that return of such sales must be made as the law then stood.

The jury found a verdict of guilty.

Phelps & Bell, for the Government.

Mr. Sedgwick, for defendant.