

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN J. BELSHA d/b/a
BELSHA TRAILER SERVICE

For a Redetermination of a Deficiency or
a Refund of Truck Mileage
Taxes under Article(s) 21 of the
Tax Law for the (Year(s) July 1, 1967: thru
Mar. 31, 1969

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 24th day of February , 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon John J. Belsha (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: John J. Belsha
d/b/a Belsha Trailer Service
266 Route 109
Farmingdale, New York 11735
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

24th day of February , 1972

Rae J. J. J. J.

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
JOHN J. BELSHA, d/b/a
BELSHA TRAILER SERVICE

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

For a Redetermination of a Deficiency or
a Refund of Truck Mileage
Taxes under Article(s) 21 of the
Tax Law for the (Year(s) July 1, 1967 thru
Mar. 31, 1969

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 24th day of February , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Seymour Trager, Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Seymour Trager, Esq.
Ferber & Trager, Esqs.
511 Fifth Avenue
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

24th day of February , 1972.

Rae P. [Signature]

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, 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

February 24, 1972

John J. Belsha
d/b/a Belsha Trailer Service
266 Route 109
Farmingdale, New York 11735

Dear Sir:


Determination on

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

Please take further notice that pursuant to section(s)
510 of the Tax Law any proceeding
in court to review an adverse decision must be commenced
within **30 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 relating hereto may be
addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,


Lawrence A. Newman
Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
JOHN J. BELSHA d/b/a	:	
BELSHA TRAILER SERVICE	:	DETERMINATION
	:	ON
for a Redetermination or for Refund	:	TIMELINESS
of Truck Mileage Taxes under Article 21	:	
of the Tax Law for the periods from	:	
July 1, 1967 through March 31, 1969.	:	

An application was made pursuant to section 510 of the Tax Law, on behalf of John J. Belsha, doing business as Belsha Trailer Service, for a redetermination or for refund of truck mileage taxes under Article 21 of the Tax Law for the periods July 1, 1967 through March 31, 1969. 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 February 23, 1971. The applicant appeared and was represented by Seymour Trager, Esq. The Miscellaneous Tax Bureau was represented by Edward H. Best, Esq. (Solomon Sies, Esq., of Counsel).

FINDINGS OF FACT

1. The applicant, John J. Belsha, doing business as Belsha Trailer Service, filed truck mileage tax returns for the periods from July 1, 1967 through March 31, 1969.

2. On November 14, 1969, the Miscellaneous Tax Bureau issued an assessment of unpaid truck mileage tax (based upon a field audit of the applicant's records) numbered B-82837 in the amount of \$884.26 plus penalties and interest.

3. On January 20, 1970, the Miscellaneous Tax Bureau received a letter from the applicant, containing a protest of the assessment in question, and the said protest was considered by the Bureau to be the equivalent of an application for a hearing.

4. The applicant's protest was received more than thirty days after the issuance of the assessment in question.

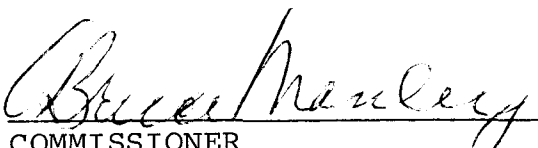
DETERMINATION

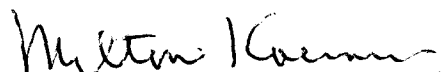
A. The applicant's protest and application for a hearing is untimely, and is denied.

DATED: Albany, New York
February 24, 1972

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER