

STATE OF NEW YORK
STATE TAX COMMISSION

*Hill's Supermarkets, Inc.
Additional Highway Fuel Use
Article 22*

In the Matter of the Petition

of

Hill's Supermarkets, Inc.

For a Redetermination of a Deficiency or
a Refund of Additional Highway (Fuel) Use
Taxes under Article(s) 21 of the
Tax Law for the (Year(s) September 30, 1968

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 15th day of January , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Hill's
Supermarkets, Inc. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Hill's Supermarkets, Inc.
50 Emjay Boulevard
Brentwood, L.I., New York 11717

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

15th day of January , 1971.

Linda Wilson

Martha Funaro

In the Matter of the Claim	:	
of	:	
HILL'S SUPERMARKETS, INC.	:	
for a Refund of Additional Highway	:	DECISION
(Fuel) Use Taxes under Article 21	:	
of the Tax Law for the Quarter	:	on
ended September 30, 1968.	:	
	:	TIMELINESS

Hill's Supermarkets, Inc., filed a claim for refund of Additional Highway (Fuel) Use Taxes under Article 21, Section 503-a, of the Tax Law for the Quarter ended September 30, 1968. A formal hearing was held on the issue of timeliness before Lawrence A. Newman, Hearing Officer, in the offices of the State Tax Commission in the City of New York on September 22, 1970. The claimant appeared through its Tax Manager, Mr. Claude A. Isaac. The Miscellaneous Tax Bureau was represented by Edward H. Best, Esq., (Solomon Sies, Esq., of Counsel).

FINDINGS OF FACT

1. On October 16, 1969, the Miscellaneous Tax Bureau received a claim from the Hill's Supermarket, Inc., for refund of Additional Highway (Fuel) Use Taxes under Article 21, Section 503-a, of the Tax Law for the Quarter ended September 30, 1968.

2. The claim for refund was filed more than one year after the end of the Quarter for which the credit was accrued.

DECISION

The claim for refund was not timely filed, and is denied by reason of its untimeliness.

DATED: Albany, New York

STATE TAX COMMISSION

January 12, 1971.

Lawrence A. Newman
COMMISSIONER

Bruce Mandel
COMMISSIONER

William Koehn
COMMISSIONER