

STATE OF NEW YORK  
STATE TAX COMMISSION

*Misc. Tax Determinations*  
*Stock Transfer Tax A-Z*  
*Packer Investors Corporation*

In the Matter of the Petition :

of :

PACKER INVESTORS CORPORATION :

Affidavit of Mailing  
of Notice of Decision,  
by Registered Mail

For a Redetermination of a Deficiency :  
or a Refund of <sup>Stock Transfer</sup> :  
Taxes under Article(s) 12 of the Tax :  
Law for the year(s) :

State of New York  
County of Albany

Patricia Whitman , being duly sworn, deposes and  
says, that she is an employee of the Department of Taxation and  
Finance, and that on the 30th day of July , 1969, she served  
the within Notice of Decision (or of "Determination") by registered  
mail upon Packer Investors Corporation  
the petitioner in the within proceeding, by enclosing a true copy  
thereof in a securely sealed postpaid wrapper addressed as follows:  
Packer Investors Corporation, c/o Mr. Benjamin Packer, Pres.  
114 Audley Street, Kew Gardens, L.I., N.Y.  
and by delivering the same at Room 214a, Building 8, Campus, Albany,  
marked "REGISTERED MAIL" to a messenger of the Mail Room, Building  
9, Campus, Albany, to be mailed by registered mail.

That deponent further says that the said addressee is the  
petitioner herein and that the address set forth on said wrapper  
is the last known address of the petitioner.

Sworn to before me this

30th day of July , 1969 .

*Grace E. Pritchard*

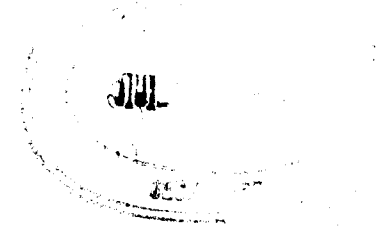
*Patricia Whitman*

## BUREAU OF LAW

## MEMORANDUM

*Notice of Determination  
Stock Transfer Tax A-2  
Packer Investors Corp.*

TO: Deputy Commissioner Purcell  
FROM: E. H. Best, Counsel  
SUBJECT: Packer Investors Corporation



This is in reply to your July 2, 1969 memorandum concerning whether the hearing on the above cited Stock Transfer Tax matter should be dismissed on the grounds of untimeliness.

The Notice of Determination was issued on October 6, 1965 and the Demand for Hearing thereon was dated November 10, 1965. Because this matter is over three years old, you request reconsideration of the dismissal suggestion because of the awkward position it places the operating bureau in attempting to demand and collect the tax due.

Section 279-a of the Tax Law provides that the Notice of Determination shall finally and irrevocably fix the tax unless the person against whom it is assessed shall "within thirty days" after the mailing of notice of such determination apply to the Tax Commission for a hearing. It is conceded by the operating bureau that the taxpayer's time to request a hearing had elapsed under the terms of the statute.

This question was discussed with Mr. Rook, Head of the Hearing Unit, and he concurs with my opinion that, unless extenuating circumstances are present, all similar demands for hearing should be dismissed for untimeliness.

Accordingly, I understand that when Packer Investors Corporation is scheduled for formal hearing, on the issue of timeliness only, the attorney from our Litigation Section will move to dismiss at the hearing.

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Counsel

JB:lf

cc: Edward Rook  
Arthur D. Gilchrist

July 7, 1969

STATE OF NEW YORK  
STATE TAX COMMISSION

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In The Matter Of The Application :  
Of :  
PACKER INVESTORS CORPORATION : DECISION  
:   
For a Hearing to Review a Determination :  
of Stock Transfer Taxes due pursuant :  
to Article 12 of the Tax Law :  
:

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Packer Investors Corporation having filed an application pursuant to Tax Law Section 279-a for a hearing to review a determination of stock transfer taxes assessed pursuant to Article 12 of the Tax Law, and all papers in the possession of the Department of Taxation and Finance pertaining to the taxpayer having been duly examined and considered, and no hearing having been held,

The State Tax Commission finds that:

(1) A notice of determination of tax due in the amount of \$3,793.45 was prepared on October 6, 1965 and was mailed on the same date.

(2) No determination of stock tax due was made against the taxpayer on August 20, 1965 or on any other date than October 6, 1965.

(3) A demand for a hearing to review a determination dated August 20, 1965 and dated November 10, 1965 was received by the State Tax Commission on November 15, 1965.

(4) No demand for a hearing was made other than the demand dated November 10, 1965.

Upon the foregoing, the State Tax Commission hereby

DETERMINES:


(A) The demand for hearing was not filed within thirty days after the mailing of the notice of determination as required by Section 279-a of the Tax Law.

(B) The determination of the State Tax Commission dated October 6, 1965 is final, the State Tax Commission is without jurisdiction to set it aside, and accordingly the amount of tax determined thereby to be due is lawfully due and owing.

(C) The application for a hearing is dismissed.

Dated: Albany, New York

June 24, 1969

  
JOSEPH H. MURPHY PRESIDENT

  
A. BRUCE MANLEY COMMISSIONER

  
MILTON A. KOERNER COMMISSIONER