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STATE OF NEW YORK

STATE TAX COMMISSION

IN THE MATTER OF THE APPLICATIONS

OF

MANUEL GARCIA

FOR REVISION OR REFUND OF PERSONAL
INCOME TAXES UNDER ARTICLE 16 OF THE
TAX LAW FOR THE YEARS 1953 AND 1954.

The taxpayer, Manuel Garcia, having filed applications for revision or refund of personal income taxes under Article 16 of the Tax Law for the years 1953 and 1954 and a hearing having been held in connection therewith at the office of the State Tax Commission, 80 Centre Street, New York City, N.Y. on the 17th day of September, 1964 before Solomon Sles, Hearing Officer of the Department of Taxation and Finance, at which hearing the taxpayer was represented by Sidney Cursey, Public Accountant, and the matter having been duly examined and considered,

The State Tax Commission hereby finds:

(1) That on December 8, 1960 the Department of Taxation and Finance made additional assessments against the taxpayer for the years 1953 and 1954 (Assessment Nos. TP-810845 and TP-810846, respectively) making adjustments to correctly conform with the Federal audit of the taxpayer's income tax returns for said years; that on August 25, 1961 the taxpayer filed applications for revision or refund for the years 1953 and 1954 on Forms IT-113 indicating his current address to be 124 Midland Avenue, Yonkers, N.Y.; that on February 15, 1962, the Department of Taxation and Finance duly mailed to the taxpayer at 194 Midland Avenue, Yonkers, N.Y. letter of denial of the applications filed by the taxpayer for revision or refund for the years 1953 and 1954; that on April 15, 1963 the taxpayer filed with the Department of Taxation and Finance a

demand for a hearing for the years 1953 and 1954.

Based upon the foregoing findings and all of the evidence presented herein, the State Tax Commission hereby
DETERMINES:

That the demand for a hearing with respect to the years 1953 and 1954 was not filed within 90 days from the date of mailing of the denial of the applications for revision or refund for such years and was, therefore, not filed within the prescribed statutory time period as required in accordance with section 374 of the Tax Law; that, accordingly, the assessments (assessment Nos. TP-81085 and TP-81086 issued respectively for the years 1953 and 1954) are hereby sustained.


DATED: Albany, New York on the 12th day of March, 1965.

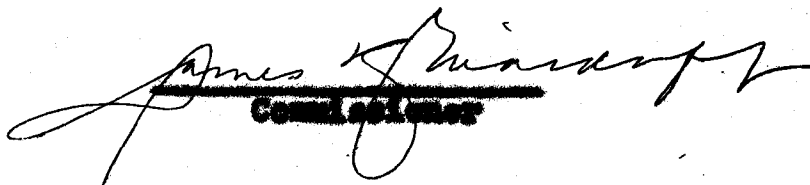
STATE TAX COMMISSION

/s/

JOSEPH H. MURPHY

President


Commissioner


Commissioner