

TAX IncomeART. 16 SECS. 374STATE OF NEW YORK  
STATE TAX COMMISSION

KEY WORDS

DEFAULT in APPEARANCE

CROSS REFS.

CASE LAW CITATIONS

REMARKS  
ORDER ONDEFAULT

In the Matter of the Application :  
of :  
ROBERT F. CRANSTON :  
For a Revision or Refund of Personal :  
Income Taxes under Article 16 of the :  
Tax Law for the Year 1957 :  
:

Robert F. Cranston, having filed a demand for a hearing in the matter of his application for revision or refund of an assessment of personal income taxes under Article 16 of the Tax Law for the year 1957, and a notice of hearing having been mailed to the taxpayer on April 22, 1969, scheduling a formal hearing to be held at the office of the State Tax Commission, 80 Centre Street, New York, NY on June 4, 1969 at 11:00 A.M. before Lawrence A. Newman, Hearing Officer of the State Tax Commission, and the Income Tax Bureau having been represented by the Litigation Section of the Law Bureau, Solomon Sies, Esq., of Counsel, and the Applicant, Robert F. Cranston, having failed to appear at the designated time and place, and the matter having been duly examined and considered,

The State Tax Commission hereby finds that:

(1) The taxpayer filed a New York State income tax resident return for the year 1957 on May 30, 1962 on Income Tax Bureau form IT-201D.

(2) On June 3, 1963, the Department of Taxation and Finance issued a Notice of Additional Assessment, numbered AB-050186 against the taxpayer for the year 1957 based upon the non-payment of the taxable balance shown on the aforementioned form IT-201D, in the amount of \$236.69.

(3) The taxpayer filed an application for revision or refund of said assessment on February 19, 1964 which was denied on October 30, 1964, and a demand for a hearing was thereafter timely filed in accordance with Section 374 of the Tax Law.

(4) The taxpayer failed to appear at the scheduled hearing or to explain his absence.

Based upon the foregoing findings,

The State Tax Commission hereby

DETERMINES:

(A) That the taxpayer, Robert F. Cranston, has failed to appear at a hearing after being duly notified thereof, and that he is hereby adjudged in default in appearance at said hearing.

(B) That the taxpayer's application for revision or refund of assessment under Article 16 of the Tax Law for the year 1957 is hereby dismissed for his non-appearance.

(C) That the notice of additional assessment for the year 1957 is sustained, together with any lawful interest and statutory charges that may be due thereon.

Dated: Albany, New York on the 2TH day of SEPTEMBER 1969

STATE TAX COMMISSION

Norman Gallivan  
PRESIDENT

Blaise Minkoff  
COMMISSIONER

Walter Brown  
COMMISSIONER

STATE OF NEW YORK  
STATE TAX COMMISSION

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PRESIDENT

Arthur M. M. M. M.  
COMMISSIONER

William K. K. K. K.  
COMMISSIONER