

STATE OF NEW YORK
STATE TAX COMMISSION

1970
P. I. Walter
Bernstein

In the Matter of the Petition

of
WALTER BERNSTEIN

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

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 16 of the
Tax Law for the (Year(s) 1949, 1951, :
1953, & 1957

State of New York
County of Albany

Janet Wright, 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 8th day of July, 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Walter
Bernstein (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Walter Bernstein
3777 Independence Avenue
Riverdale, New York 10463
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

8th day of July, 1970.

Maria Buckley

Janet Wright

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
WALTER BERNSTEIN	:	DETERMINATION
for Revision or Refund of Personal	:	ON
Income Taxes under Article 16 of	:	TIMELINESS
the Tax Law for the years 1949,	:	
1951, 1953 and 1957.	:	

Walter Bernstein filed applications for revision or refund of personal income taxes under Article 16 of the Tax Law for the years 1949, 1951, 1953 and 1957. A formal hearing on the issue of the timeliness of the filing of Demands for Hearing was held before Lawrence A. Newman, Hearing Officer, in the offices of the State Tax Commission in the City of New York on May 18, 1970. The applicant appeared. The Income Tax Bureau was represented by Edward H. Best, Esq. (Solomon Sies, Esq. of counsel).

FINDINGS OF FACT

1. On November 4, 1966, Income Tax assessments were issued against Walter Bernstein for the years 1949, 1951 and 1953, and against Walter and Sally Bernstein for the year 1957.

2. On January 4, 1967, the Department of Taxation and Finance received applications from Walter Bernstein for revision or refund of personal income taxes for the years 1949, 1951, 1953 and 1957.

3. On October 5, 1967, the Income Tax Bureau mailed a letter to the taxpayer denying the applications for revision or refund.

4. On January 4, 1968, the Department of Taxation and Finance received a Demand for Hearing for the years in question.

5. The demand for hearing was received on the 91st day following the mailing of the denial of the application.

DECISION

A. The taxpayer has not timely filed a demand for hearing within the meaning and intent of Article 16 of the Tax Law.

B. The denial of the applications for revision or refund is sustained by reason of the untimeliness of the Demand for Hearing.

DATED: Albany, New York
July 7, 1970

STATE TAX COMMISSION


Norman Galtman
COMMISSIONER

Bruce M. Mancy
COMMISSIONER

William Koerner
COMMISSIONER