

STATE OF NEW YORK
STATE TAX COMMISSION

6
P.I. 1970

In the Matter of the Petition :
of :
Estate of Jacob Dubowsky :
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) 1959 :

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

State of New York
County of Albany

Claire A. Draves , 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 30th day of December , 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Mrs. Rae Pudnos (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mrs. Rae Pudnos c/o Hayden & Hayden 374 Hillside Avenue Williston Park, New York 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
30th day of December , 1970.

Martha Sumno

Claire A. Draves

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

Estate of Jacob Dubowsky

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) 1959

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

State of New York
County of Albany

Claire A. Draves, 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 30th day of December, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Estate of Jacob Dubowsky (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Estate of Jacob Dubowsky
c/o Hilton Soba, CPA
62 Wyatt Road
Garden City, New York

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

30th day of December, 1970.

Martha Suenaro

Claire A. Draves

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of : DETERMINATION
ESTATE OF JACOB DUBOWSKY : ON
for Revision or Refund of Personal : TIMELINESS
Income Taxes under Article 16 of the :
Tax Law for the year 1959 :

Helen G. McGuire, as administratrix of the Estate of Jacob Dubowsky, filed an application for revision or refund of personal income taxes under Article 16 of the Tax Law for the year 1959. A formal hearing on the issue of timeliness was held 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 Estate was represented by Hilton Soba, C.P.A. and the Income Tax Bureau was represented by Edward H. Best, Esq. (Solomon Sies, Esq., of Counsel).

FINDINGS OF FACT

1. Jacob Dubowsky timely filed a New York State Income Tax Resident Return for the year 1959.
2. On April 13, 1964, the Income Tax Bureau issued a notice of additional assessment for the year 1959, numbered AB-SIB-12789, in the amount of \$9,026.88. The assessment was based on a finding of additional income, based upon audit, in excess of 25% of reported income, and imposed a penalty of 100% and interest at 12% per annum.

3. On May 13, 1964, an application for revision or refund was filed on behalf of the deceased with the Department of Taxation and Finance.

4. On January 5, 1965, the Income Tax Bureau mailed a letter to the administratrix denying the application for revision or refund.

5. The representatives of the Estate have failed to prove that a Demand for Hearing was filed within 90 days of the issuance of the letter denying the application as required under Article 16 of the Tax Law.

DETERMINATION

A. A demand for hearing was not timely filed on behalf of the Estate.

B. The notice of assessment is sustained, and the application for revision is denied, by reason of this untimeliness.

DATED: ALBANY, NEW YORK

STATE TAX COMMISSION

December 23, 1970

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COMMISSIONER

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COMMISSIONER