

Fitzsimmons, Anne & Emma
Personaf 16
~~1970~~ 1970

of

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) 1960 :

State of New York
County of Albany

Martha Funaro , 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 , 19 70, she served the within Notice of Decision (or Determination) by (certified) mail upon Samuel and Emma Fitzsimmons (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Samuel and Emma Fitzsimmons
400 Central Park West, Apt. #7K
New York, New York 10025

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 , 19 70

30th day of December, 1970 Martha Jensen
Agnes S. Parfitt

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
SAMUEL AND EMMA FITZSIMMONS	:	DETERMINATION ON
for Revision or Refund of Personal	:	TIMELINESS
Income Taxes under Article 16 of	:	
the Tax Law for the Year 1960	:	

Samuel Fitzsimmons and Emma Fitzsimmons, his wife, have made application for revision or refund of personal income taxes under the procedural provisions of Article 16 of the Tax Law for the year 1960. A formal hearing was held at the offices of the State Tax Commission in New York City, on March 15, 1967. The taxpayer appeared pro se.

FINDINGS OF FACT

1. Taxpayer filed a New York State resident income tax return for the year 1960.
2. On July 9, 1962, the Income Tax Bureau issued assessment number AB 013416 totalling \$74.61 for the year 1960. The assessment was based upon the disallowance of sums expended for improvements to the leasehold property.
3. On October 16, 1963, taxpayer filed application for revision or refund. A letter of denial was issued by the Income Tax Bureau on January 10, 1964. On April 6, 1964, taxpayer filed demand for a hearing.

DETERMINATION

A. Pursuant to Section 374 of the Tax Law, application for revision or refund must be made within two years of filing the return or within one year of any additional assessment. The taxpayer

failed to submit timely application.

B. The application is denied and the assessment is sustained.

DATED: Albany, New York

STATE TAX COMMISSION

December 29, 1970

William Halloran

COMMISSIONER

COMMISSIONER

Milton Koenig

COMMISSIONER