

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

NATHAN AND HANNAH FURMAN

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

LYNN PUORTO, 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 10th day of March, 1970, she served the within

Notice of Decision (or Determination) by (certified) mail upon Nathan and
Hannah Furman

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Nathan and Hannah Furman
21 Robins Crescent
New Rochelle, 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

10th day of March, 1970

Janet Wright

Lynn Puerto

STATE TAX COMMISSION

The taxpayer having filed an application on April 10, 1963, pursuant to Tax Law Section 374 for refund of personal income tax imposed by Article 16 of the Tax Law for the year 1959, and such application having been denied and a hearing thereon having been demanded and duly scheduled for 1:00 P. M. on February 2, 1970, at Room 781, 80 Centre Street, New York City, before Nigel G. Wright, Hearing Officer, and no appearance having been made by the taxpayer or by anyone on his behalf, and upon the application of Alexander Weiss, Esq., of counsel to Edward H. Best, Esq., appearing on behalf of the Income Tax Bureau, and the file of the Department of Taxation and Finance with respect to said application having been duly examined and considered,

FINDS:

(2) The application claimed refund because of the inclusion in the personal income tax return of amounts allegedly properly included in the income of certain trusts. The application was

denied as untimely.

Upon the foregoing findings, and all the evidence herein, the State Tax Commission hereby


DETERMINES:

- (A) The taxpayer has defaulted in this proceeding.
- (B) The computation of taxes on the taxpayer's return does not include taxes or other charges which could not have been lawfully demanded.
- (C) The application for refund is dismissed.

Dated: Albany, New York

STATE TAX COMMISSION

March 9 1970



PRESIDENT



COMMISSIONER



COMMISSIONER