

TAX *Personal Inc.*

ART. 16 374

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :

of :

RICHARD R. GLEICHMANN :

For Revision or Refund of Personal
Income Taxes under Article 16 of the
Tax Law for the year 1957 :

DETERMINATION

The taxpayer having filed an application pursuant to Tax Law section 374 for refund of personal income taxes imposed by Article 16 of the Tax Law for the year 1957 and paid with the return, and such application having been denied and a hearing thereon having been demanded and duly scheduled for 2:15 p.m., March 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 application of Alexander Weiss, 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,

The State Tax Commission hereby

FINDS:

(1) A notice of hearing was sent to taxpayer at the Garden City Hotel, Garden City, New York, the last address of taxpayer known to the Department. Notices sent to the address shown on the application had been returned by the Post Office. Notices sent to the taxpayer's representative were returned by the Post Office, and attempts to locate said representative by mail and by phone were completely futile.

(2) The application for refund was filed on April 18, 1960, and would have been timely only if based upon a change in taxable

income as reported to the Federal authorities. The taxpayer, however, failed to corroborate his assertion that there was such a Federal change.

Upon the foregoing findings and all the evidence in the case,
The State Tax Commission hereby

DETERMINES:


- A. The taxpayer voluntarily defaulted in this proceeding.
- B. The computation of tax on 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
April 22, 1970

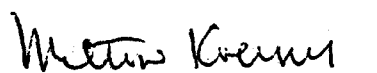
STATE TAX COMMISSION



PRESIDENT



COMMISSIONER



COMMISSIONER