

STATE OF NEW YORK
STATE TAX COMMISSION

Herreshoff
Pero Inc.
1970

In the Matter of the Petition

of

WILLIAM S. HERRESHOFF

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) 1957

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

State of New York
County of Albany

Patricia Conley

, 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 22nd day of January , 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Mr. William S.

Herreshoff

(representative of) the petitioner in the within

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

wrapper addressed as follows: Mr. William S. Herreshoff, 5441 Sylvan
Avenue, Bronx, NY 19471

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

23rd day of January, 1970.

Edward Rook

Patricia Conley

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application :

of :

WILLIAM S. HERRESHOFF :

DETERMINATION

For revision or refund of personal
income tax under Article 16 of the :
tax law for the year 1957 :
:

The taxpayer having filed an application pursuant to Tax Law Section 374 for revision or refund of personal income tax imposed by Article 16 of the Tax Law for the year 1957 as shown on the taxpayer's return and on a notice of additional assessment dated September 29, 1960, and such application having been denied and a hearing thereon having been demanded and duly scheduled for 10:45 A.M. on October 21, 1969 at room 781, 80 Centre Street, New York, N.Y., before Nigel G. Wright, Hearing Officer; but with no appearance being made by the taxpayer or by anyone on his behalf and upon the application of Solomon Sies, Esq., of counsel to Edward H. Best, Esq., appearing on behalf of the Income Tax Bureau; and the file of the Income Tax Bureau pertaining to said application having been duly examined and considered,

The State Tax Commission hereby

FINDS:

(1) Neither the taxpayer nor anyone on his behalf appeared at the time and place of the hearing.

(2) The taxpayers 1957 return was filed on or before April 15, 1958. The notice of additional assessment herein was issued on September 29, 1960 and was in the amount of \$274.37. The application for revision of the assessment and for refund of \$641.19 paid with the return was received by the Department on or after January 10, 1962.

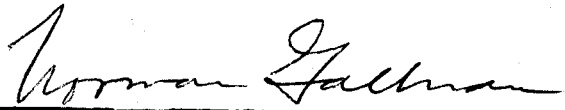
Upon the foregoing findings and all the evidence in the case the State Tax Commission hereby

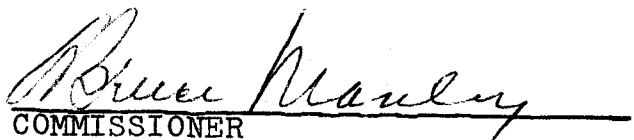
DETERMINES:


- (A) The taxpayer voluntarily defaulted in this proceeding.
- (B) The application for revision or refund was not filed within 2 years from the time of filing of the return of taxpayer nor within one year of the assessment of additional taxes. Such application is therefore untimely, (Tax Law Sec. 374).
- (C) The assessment does not include taxes or other charges which could not have been lawfully demanded.
- (D) The application for revision or refund was properly denied as untimely, the demand for a hearing is dismissed because of non-appearance of the taxpayer; the refund is denied and the assessment is affirmed together with such additional charges, if any, as may be lawfully due under Sections 376 and 377 of the Tax Law.

DATED: January 7, 1970

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER