

STATE OF NEW YORK
STATE TAX COMMISSION

*Singer, a
Per Dec
1970*

In the Matter of the Petition
:
of
ALAIN R. SINGER
:
For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1963
:

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

DECISION

State of New York
County of Albany

Joyce S. Van Patten, 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 9th day of September, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Crawford Shaw, Esq.

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Crawford Shaw, Esq.
39 Broadway
New York, 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

9th day of September, 1970

James Wright

Joyce S. Van Patten

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ALAIN R. SINGER

For a Redetermination of a Deficiency or
a Refund of Personal Income
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Tax Law for the (Year(s) 1963

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DECISION

State of New York
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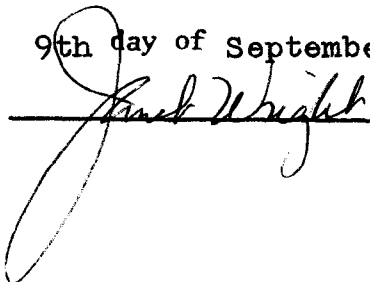
Joyce S. Van Patten, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 9th day of September, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Alain R. Singer (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Alain R. Singer
340 East 64th Street
New York, New York

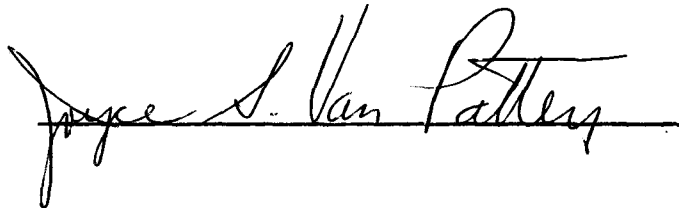
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

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

9th day of September, 1970





STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
ALAIN R. SINGER : DECISION
for a Redetermination of a Deficiency :
or for Refund of Personal Income Tax :
under Article 22 of the Tax Law for :
the Year 1963 :
:

The taxpayer having filed a petition pursuant to Tax Law Section 689 for a refund of personal income tax imposed by Article 22 of the Tax Law for the year 1963 and a hearing having been duly scheduled for 2:00 PM, April 2, 1970, at Room 779, 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, appearing on behalf of the Income Tax Bureau; and the file of the Department of Taxation and Finance with respect to such petition 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 claim for refund is based on the assertion that the taxpayer is a resident and is entitled to a credit under Tax Law Section 620 for taxes paid to the State of Delaware. The Delaware tax, however, was paid on income from security investments and from services performed in New York State. Accordingly, the refund was denied under Regulation 20 NYCRR 121.3(d).

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

DECIDES:

- A. The taxpayer voluntarily defaulted in this proceeding.
- B. The claim for refund was properly denied.
- C. The petition for refund is dismissed.

DATED: Albany, New York

August 14, 1970

STATE TAX COMMISSION

William Helman

COMMISSIONER

Bruce Menley

COMMISSIONER

Milton Koerner

COMMISSIONER