

TAX Personal IncomeART. 16 SECS. 374

KEY WORDS _____

CROSS REFS. _____

CASE LAW CITATIONS _____

REMARKS _____

DETERMINATION

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :

of :

SYLVESTER J. VERDERAME :

For Revision or Refund of Personal
Income Tax under Article 16 of the
Tax Law for the year 1959 :

The taxpayer having filed an application 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 9:15 A.M. on October 23, 1969 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 Solomon Sies, 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,

The State Tax Commission hereby

FINDS:

(1) The notice of hearing was mailed to 552 High Street, Closter, New Jersey that being the last known address of the taxpayer, but was returned by the post office as undeliverable. The taxpayer has not given notice of a different address.

(2) The claim of refund was based on a claim by the taxpayer who is a non-resident for deductions ordinarily allowed only to a resident. The refund was denied because the taxpayer did not substantiate that they were attributable to a business carried on in New York or to contributions to a New York charity.

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

DETERMINES:

(A) By failure to provide a mailing address the taxpayer has
defaulted in this proceeding.


(B) The computation of tax on the taxpayer's return does not
include taxes or other charges which could not have been lawfully
demanded.

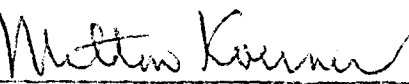
(C) The application for refund is dismissed.

DATED: January 7, 1970

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER