

STATE OF NEW YORK  
STATE TAX COMMISSION

*Miller Hat Co.  
Personal Income  
(1971)*

In the Matter of the Petition

of

MILLER HAT COMPANY

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) 1958 and 1959.

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

State of New York  
County of Albany

Rae Zimmerman 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 27th day of October, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Miller Hat Company (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Miller Hat Company  
% Harry C. Shuster, C.P.A.  
51 Chambers Street  
New York, N.Y. 10007  
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

27th day of October, 1971.

*Martha Shuster*

*Rae Zimmerman*

STATE OF NEW YORK  
STATE TAX COMMISSION

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Harry C. Shuster, C.P.A.(representative of) the petitioner in the within  
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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

27th day of October , 1971.

Harold J. Jones

Rae Zimmerman

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application :  
of :  
SAMUEL MILLER, LOUIS MILLER, MAX :  
MILLER and REUBEN MILLER, individually :  
and as co-partners d/b/u the firm name :  
and style of :  
MILLER HAT COMPANY :  
for Revision or Refund of a Penalty :  
Imposed under Article 16, of the Tax :  
Law for the years 1958 and 1959. :

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DETERMINATION

The taxpayer-partners applied for revision or refund of a penalty imposed under the procedural provisions of Article 16 of the Tax Law for the years 1958 and 1959. A formal hearing was held before Alfred Rubenstein, Hearing Officer, in the offices of the State Tax Commission in the City of New York on January 20, 1967. The taxpayers were represented by Harry C. Shuster, C.P.A.

FINDINGS OF FACT

1. The issue is whether a penalty assessment issued for the taxpayer's failure to file 1958 and 1959 partnership returns should be cancelled.

2. During the years in question the Miller Hat Company was a partnership consisting of three partners; Samuel Miller, Louis Miller and Max Miller.

3. For the years 1958 and 1959 the partnership returns were untimely filed since information necessary for the proper completion of the returns was not available at that time.

4. A notice of additional assessment, file #003013, dated March 21, 1962 was issued, assessing a \$500.00 penalty for the failure to furnish information with respect to the 1958 and 1959 tax returns.

5. Taxpayers filed a 1958 partnership return on April 28, 1964 in which a total distributive net income of \$10,149.08 was reported. The partnership was not subject to the unincorporated business tax. Taxpayers filed their 1959 partnership returns on October 30, 1964 in which a total distributive net income of \$5,021.69 was reported.

DETERMINATION

A. Taxpayers filing of untimely partnership returns for the years 1958 and 1959 was due to the inability to obtain and assemble essential information required for the preparation of complete returns despite reasonable efforts.

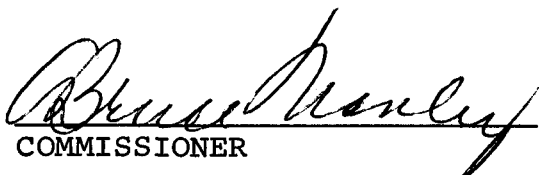
B. Taxpayers have substantially complied with the filing requirements of Article 16A of the Tax Law.

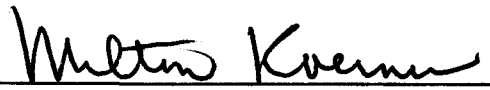
C. The application is therefore approved and assessment #003013 is hereby cancelled in full.

DATED: Albany, New York  
*October 27, 1971.*

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER