

STATE OF NEW YORK
STATE TAX COMMISSION

Schneider, Jacob & Edith
Personal Income
U.B.T. 1971

In the Matter of the Petition

of

Jacob Schneider & Edith Schneider

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

For a Redetermination of a Deficiency or
a Refund of Personal Income & Unincorporated
Taxes under Article(s) 16 & 16A of the Business
Tax Law for the (Year(s) 1959

State of New York
County of Albany

Martha Funaro , 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 18th day of March , 19 71, she served the within
Notice of Decision (or Determination) by (certified) mail upon Jacob Schneider
& Edith Schneider (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Jacob & Edith Schneider
128 Beach 132nd Street
Belle Harbor, 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

18th day of March , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

Jacob Schneider & Edith Schneider

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

For a Redetermination of a Deficiency or
a Refund of Personal Income & Unincorporated Business
Taxes under Article(s) 16 & 16A of the
Tax Law for the (Year(s) 1959

State of New York
County of Albany

Martha Funaro , 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 18th day of March , 19 71, she served the within Notice of Decision (or Determination) by (certified) mail upon Seymour S. Kane, Esq. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Seymour S. Kane, Esq.
51 Madison Avenue
New York, New York 10010

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

18th day of March , 1971.

Linda Wilson

Martha Funaro

STATE TAX COMMISSION

STATE OF NEW YORK

In the Matter of the Application	:	
of	:	
JACOB SCHNEIDER AND EDITH SCHNEIDER	:	DETERMINATION
for Revision or Refund of Personal Income	:	
Taxes under Article 16 and Unincorporated	:	
Business Taxes under Article 16-A of the	:	
Tax Law for the Year 1959	:	

Applicants, Jacob Schneider and Edith Schneider, have filed an application for revision or refund of personal income taxes under Article 16 and unincorporated business taxes under Article 16-A of the Tax Law for the year 1959. (File No. AB027933) A formal hearing was held before Alfred Rubenstein, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on January 19, 1967 at 10:30 A.M. Seymour S. Kane, Esq., by Harvey A. Schein, Esq. appeared for petitioners. A continued formal hearing was held at the same place on June 29, 1967, at 1:30 P.M. Seymour S. Kane, Esq., and Harvey A. Schein, Esq. appeared for petitioners.

FINDINGS OF FACT

1. Applicants, Jacob Schneider and Edith Schneider, filed a joint New York State resident income tax return for the year 1959. Applicant, Jacob Schneider, also filed an unincorporated business tax return for said year.
2. On October 26, 1962, the Income Tax Bureau issued a notice of additional assessment against applicants, Jacob Schneider and Edith Schneider, in the sum of \$1,365.37.
3. On June 20, 1963, applicant, Jacob Schneider, filed an application for revision or refund of personal income taxes and unincorporated business taxes for the year 1959.

4. On September 10, 1964, the State Tax Commission mailed a letter to applicant, Jacob Schneider, in which it denied the application for revision or refund.

5. On December 9, 1964, the attorney for the applicants, Jacob Schneider and Edith Schneider, mailed a Demand for Hearing which was dated December 7, 1964 to the State Tax Commission.

6. The demand for hearing was received by the State Tax Commission in Albany, New York on December 10, 1964, which was 91 days after the mailing of the denial of application for revision or refund.

CONCLUSIONS OF LAW

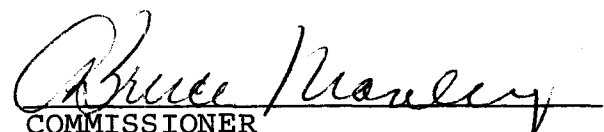
A. That applicant, Jacob Schneider's, demand for hearing was filed with the State Tax Commission more than 90 days after the mailing of the State Tax Commission's denial of the application for revision or refund and was therefore untimely filed in accordance with the meaning and intent of Section 374 of the Tax Law. State Tax Commission v Whitelaw 123 N.Y.S. 2d 677 (Sup. Ct. N.Y. Co., 1953).

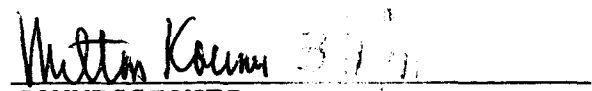
B. That the application of Jacob Schneider and Edith Schneider is denied and notice of additional assessment dated October 26, 1962, is sustained.

DATED: Albany, New York
March 16, 1971

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER