

*Weiss, Lawrence L.  
Personal Income  
Article 16*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

Lawrence L. Weiss

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) 1954, 1955 & 1957

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

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 13th day of January , 1971, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Lawrence L.  
Weiss

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. Jack Schlossberg  
Baumann & Schlossberg  
152 West 42nd 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

13th day of January , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

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of

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AFFIDAVIT OF MAILING  
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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 13th day of January , 19 71, she served the within Notice of Decision (or Determination) by (certified) mail upon Lawrence L. Weiss (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Lawrence L. Weiss  
~~125 West 16th Street~~ 15 West 11 St.  
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

13th day of January , 19 71

Linda Wilson

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application

of

LAWRENCE L. WEISS

DETERMINATION

for Revision or Refund of Personal  
Income Taxes under Article 16 of the  
Tax Law for the Years 1954, 1955 and  
1957

---

Taxpayer filed an application for revision of personal income taxes under Article 16 of the Tax Law for the years 1954, 1955 and 1957. A formal hearing was held before Vincent P. Molineaux, Hearing Officer, at the offices of the State Tax Commission in the City of New York. Taxpayer appeared pro se.

#### FINDINGS OF FACT

1. Taxpayer filed New York State income tax non-resident returns for the years 1954, 1955 and 1957.
2. On April 15, 1958 the Department of Taxation and Finance issued additional assessment B 418234 for the year 1954 in the amount of \$1,621.84. On April 10, 1959 the Department issued additional assessment B 584615 for the year 1955 in the amount of \$1,279.33. On June 2, 1960 additional assessment B 787138 was issued for the year 1957 in the amount of \$551.62.

The assessments were based on a finding by the bureau that the apportionment of income, expenses and contributions claimed were unsubstantiated.

3. The 1954, 1955 and 1957 assessments were dated April 15, 1958, April 10, 1959 and June 2, 1960, respectively. The taxpayer filed the applications for revision or refund for those years on

September 11, 1963 which is more than the one year prescribed by the Tax Law.

4. Taxpayer listed his address on his 1954, 1955 and 1957 income tax returns as Davis Hill Rd, Weston, Connecticut. The assessments were sent to the address as shown on the returns. The assessments were not returned to the Bureau by the post office as undeliverable.

5. During the years 1958 through 1963, the taxpayer moved his residence frequently due to marital problems and the protracted illness of his son. However, the taxpayer did not notify the Income Tax Bureau regarding these changes of address.

DETERMINATION

A. The assessments were mailed to the taxpayer's last known address within the meaning and intent of Article 16 of the Tax Law.

B. Taxpayer did not file timely applications for revision or refund.

C. The applications are denied and the assessments are sustained.

DATED: Albany, New York

STATE TAX COMMISSION

*January 31, 1971.*

*Norman Gallman*  
\_\_\_\_\_  
COMMISSIONER

*Bruce Nauley*  
\_\_\_\_\_  
COMMISSIONER

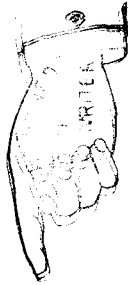
*Milton Kerner*  
\_\_\_\_\_  
COMMISSIONER

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12226

*No new  
addresses  
See # 5 of  
decision*

Lawrence L. Weiss  
*15 West 11 Street*  
~~125 West 16th Street~~  
New York, New York



- If left no address
  - If no such number
  - Moved, not forwardable
  - Addressee unknown
- NEW YORK, N.Y. 10011

*CY 111*

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12226

Rep only

Jack Schlossberg  
Baumann & Schlossberg  
152 West 42nd Street  
New York, New York

*Jawroned*  
*Thurmer*



- Marked "no address"
  - Marked with number
  - Marked "forwardable"
  - Address see unknown
- NEW YORK, N. Y. 10036

36911



STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

*Weiss, Lawrence L.  
Personal Income  
Art. 16*

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

ADDRESS YOUR REPLY TO

Albany, New York

January 13, 1971

**Lawrence L. Weiss**  
125 West 16th Street  
New York, New York

Please take notice of the **Determination** of  
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **Section 375**  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within **90 Days** after  
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed  
in accordance with this decision or concerning any other matter relat-  
ing hereto may be addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

**Lawrence A. Newman**  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
STATE TAX COMMISSION

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of

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COMMISSIONER

*Bruce Nancy*  
\_\_\_\_\_  
COMMISSIONER

*Milton Kanner*  
\_\_\_\_\_  
COMMISSIONER