

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12226

Howard L. Williams
P.O. Box A.C.
Sag Harbor Turnpike
Bridgehampton, L.I., New York

*Above named Person,
Howard L. Williams,*

*Deceased, Dec, 17th 1970 ^{at} Southampton Hospital
Southampton N.Y.*



State of New York.

Dept. of Taxation and Finance,
State Campus

Albany N.Y. 12226.

Att: Mr. Nigel H. Wright.
Building 9, Room 214 A.



STATE OF NEW YORK
 DEPARTMENT OF TAXATION AND FINANCE
 BUILDING 9, ROOM 214A
 STATE CAMPUS
 ALBANY, N. Y. 12226

Williams - Harold G.
U.B.T.
Personal to A.

STATE TAX COMMISSION
 HEARING UNIT
 EDWARD ROOK
 SECRETARY TO
 COMMISSION

STATE TAX COMMISSION

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

AREA CODE 518
 457-2655, 6, 7

ADDRESS YOUR REPLY TO

Albany, New York

January 14, 1971

(Deceased)

Howard L. Williams
 P.O. Box A.C.
 Sag Harbor Turnpike
 Bridgehampton, L.I., New York

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

Please take further notice that pursuant to **Sections 375 & 386j**
 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,

Nigel G. Wright

Nigel G. Wright
 HEARING OFFICER

cc Petitioner's Representative
 Law Bureau

STATE OF NEW YORK.

STATE TAX COMMISSION

In the Matter of the Applications :

of :

HOWARD L. WILLIAMS :

DETERMINATION

for Revision or Refund of Personal
Income Taxes under Article 16 and
Unincorporated Business taxes under
Article 16A of the Tax Law for the
Years 1956, 1957 1958 and 1959

Taxpayer filed applications for revision of personal income taxes under Article 16 and unincorporated business taxes under Article 16-A of the Tax Law for the years 1956, 1957, 1958 and 1959. 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 on November 30, 1966. Taxpayer appeared pro se.

FINDINGS OF FACT

1. On March 23, 1961 the Department of Taxation and Finance issued assessments of taxes and interest numbered SIB 10724 for 1956, SIB 10725 for 1957, SIB 10726 for 1958 and SIB 10727 for 1959 totalling \$6,100.18. Taxpayer had not previously filed New York State income or unincorporated business tax returns for tax years in question.

The Bureau found unreported income for the years 1956, 1957 and 1959. In addition, the income from taxpayers activities were deemed to be subject to the unincorporated business tax for the years 1956 through 1959, inclusive.

2. Taxpayer is an itinerant farm contractor known as a "crewboss" or "crewleader". He travels with his crew by truck or bus from New York to Florida, harvesting fruits, potatoes and other crops in season. Camps are established and maintained by the crew

leader at the site to be worked until the harvest is completed. Then the crew moves on to the next area. The crew leader is paid for the services of his crew and he then pays his men.

3. Taxpayers applications for revision or refund were denied by the department on August 1, 1961. The demand for a hearing was not filed by the taxpayer until December 2, 1964, a considerable time after the lapse of the 90 day period in which a taxpayer is permitted to file a demand for a hearing.

DETERMINATION

A. Taxpayer did not file a timely notice of demand for a hearing.

B. The applications are denied and the assessments are sustained; by reason of the untimeliness of the demand for hearing.

DATED: Albany, New York

January 13, 1970

STATE TAX COMMISSION

Roman Gallivan

COMMISSIONER

COMMISSIONER

Milton Koerner

COMMISSIONER

STATE OF NEW YORK
STATE TAX COMMISSION

*Williams, Howard
Personal & UBT
Articles 16 & 16A*

In the Matter of the Petition

of
Howard L. Williams

:
:
:
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)) 1956, 1957, 1958 & 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 14th day of January , 19 71, she served the within Notice of Decision (or Determination) by (certified) mail upon Howard L. Williams (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Howard L. Williams
P.O. Box A.C.
Sag Harbor Turnpike
Bridgehampton, L.I., 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

14th day of January , 1971.

James S. VanAllen

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Applications
of
HOWARD L. WILLIAMS
for Revision or Refund of Personal
Income Taxes under Article 16 and
Unincorporated Business taxes under
Article 16A of the Tax Law for the
Years 1956, 1957, 1958 and 1959

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January 13, 1970

STATE TAX COMMISSION

Norman Gallman

COMMISSIONER

COMMISSIONER

Milton Koehn

COMMISSIONER