

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD BECKER

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

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1962, 1963, 1964
& 1965

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 2nd day of August , 1972 , she served the within Notice of Decision (or Determination) by (certified) mail upon Richard Becker (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Richard Becker
111 College Road
Apt. 11A
Selden, New York 11784
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

2nd day of August , 1972.

Lynn Wilson

Martha Funaro



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

STATE TAX COMMISSION

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

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York
August 2, 1972

Richard Becker
111 College Road
Apt. 11A
Selden, New York
Dear Mr. Becker

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

Please take further notice that pursuant to
Section(s) **690** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
from 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 relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,

Paul B. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
RICHARD BECKER	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Years 1962, 1963, 1964 and 1965.	:	

Petitioner, Richard Becker, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1962, 1963, 1964 and 1965. (File No. 5-46577582). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York on May 25, 1972 at 1:15 P.M. Petitioner appeared pro se. The Income Tax Bureau appeared by Saul Heckelman, Esq., (Solomon Sies, Esq., of Counsel). At the formal hearing, petitioner consented to the submission of the case to the State Tax Commission upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUE

Did petitioner, Richard Becker, timely file a claim for credit or refund of personal income tax paid for the years 1962, 1963, 1964 and 1965?

FINDINGS OF FACT

1. Petitioner, Richard Becker, filed New York State income tax returns for the years 1962, 1963, 1964 and 1965. All of said returns was filed prior to April 15, 1966.

2. On November 12, 1970, petitioner, Richard Becker, filed claims for credit on refund of personal income tax paid for the years 1962, 1963, 1964 and 1965. The claims for refund were filed more than three years from the time the tax returns were filed and more than two years from the time the tax was paid.

3. On December 15, 1970, the Income Tax Bureau denied petitioner, Richard Becker's claims for credit on refund of personal income tax paid for the years 1962, 1963, 1964 and 1965 upon the grounds that the claims were not timely filed.

CONCLUSIONS OF LAW


A. That petitioner, Richard Becker's claims for credit or refund of personal income tax paid for the years 1962, 1963, 1964 and 1965 were not filed within the period of time prescribed by section 687(a) of the Tax Law and, therefore, a credit or refund may not be allowed or made in accordance with the meaning and intent of section 687(e) of the Tax Law.

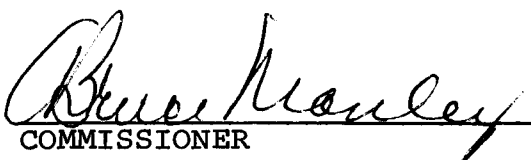
B. That the petition of Richard Becker is denied and the disallowance of his claims for credit or refund of personal income tax paid for the years 1962, 1963, 1964 and 1965 is sustained.

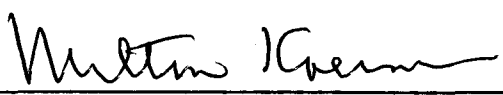
DATED: Albany, New York

August 2, 1972.

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER