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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ALBERT MOSS

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) 1966, 1967, :
1968 & 1969

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 23rd day of July , 19 73, she served the within
Notice of Decision (or Determination) by (certified) mail upon Albert Moss

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

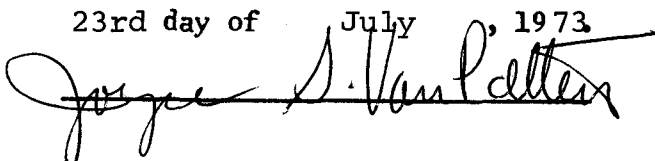
wrapper addressed as follows: Albert Moss
1055 Jerome Avenue
Apartment 1-C
Bronx, New York 10452

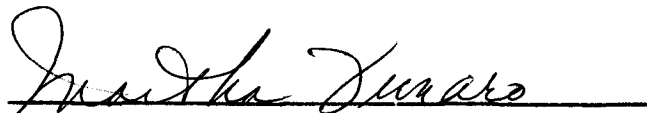
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

23rd day of July , 1973








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,  PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

July 23, 1973

Albert Moss
1055 Jerome Avenue
Apartment 1-C
Bronx, New York 10452

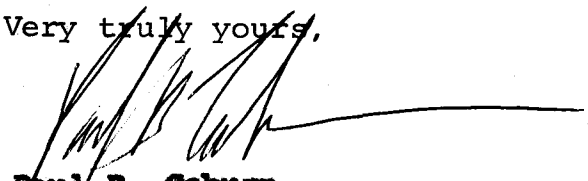
Dear Mr. Moss:

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	:	
ALBERT MOSS	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Years 1966, 1967, 1968 and 1969.	:	

Petitioner, Albert Moss, 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 1966, 1967, 1968 and 1969. On May 4, 1973, petitioner advised the State Tax Commission, in writing, that he waived a formal hearing in the above entitled matter and consented to the issuance of a decision based upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUE

Was petitioner, Albert Moss, entitled to a refund of New York State personal income taxes paid for the years 1966, 1967, 1968 and 1969 because the New York City Housing Authority denied his application for an apartment in a public housing project?

FINDINGS OF FACT

1. Petitioner, Albert Moss, filed New York State income tax resident returns for the years 1966, 1967, 1968 and 1969. He paid personal income taxes of \$89.42 in 1966, \$126.37 in 1967, \$130.94

in 1968 and \$163.01 in 1969.

2. On April 22, 1970, by letter, petitioner, Albert Moss, filed a claim for refund of personal income taxes paid by him for the years 1966, 1967, 1968 and 1969. He contended in his claim that he was entitled to a refund because the New York City Housing Authority had denied his application for an apartment in a public housing project.

3. On August 16, 1971, the Department of Taxation and Finance, by letter, denied petitioner, Albert Moss' claim for refund of personal income taxes paid by him for the years 1966, 1967, 1968 and 1969.

CONCLUSIONS OF LAW

A. That there are no provisions in Article 22 of the Tax Law that authorize a refund of New York State personal income taxes because of the denial by the New York City Housing Authority of a New York State taxpayer's application for an apartment in a public housing project, and, therefore, there is no basis for petitioner, Albert Moss', claim for refund of personal income taxes paid for the years 1966, 1967, 1968 and 1969.

B. That furthermore, petitioner, Albert Moss', claim for refund for the year 1966 is barred by the Statute of Limitations in accordance with the meaning and intent of section 687 of the Tax Law, since at the time the claim for refund was filed, more than three years had elapsed from the time the return for said year was filed and more than two years had elapsed from the


time the tax was paid.

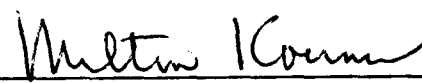
C. That the petition of Albert Moss is denied.

DATED: Albany, New York
July 23, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER