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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
:
of
:
HERBERT G. CHANDLER and
:
CYNTHIA CHANDLER
:
For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article (x) 22 of the
Tax Law for the Year (x) 1967.
:

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 20th day of June , 1974 , she served the within Notice of Decision (or Determination) by (certified) mail upon Herbert G. and Cynthia Chandler (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Herbert G. Chandler
1500 Locust Street
Philadelphia, Pennsylvania 19102
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
20th day of June , 1974
Joyce S. Van Patten

Martha Funaro



STATE OF NEW YORK
 DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A
 STATE CAMPUS
 ALBANY, N. Y. 12227

AREA CODE 518
 457-2655, 6, 7

STATE TAX COMMISSION
 HEARING UNIT

EDWARD ROOK
 SECRETARY TO
 COMMISSION

STATE TAX COMMISSION
 Mario A. Procaccino
~~COMMISSIONER~~ PRESIDENT
 A. BRUCE MANLEY
 MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York

June 20, 1974

Mr. & Mrs. Herbert G. Chandler
1500 Locust Street
Philadelphia, Pennsylvania 19102


Dear Mr. & Mrs. Chandler:

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

Please take further notice that pursuant to **section 690 of**
 the Tax Law any proceeding in court to review an adverse decision
 must be commenced within **4 months** 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
 HEARING OFFICER

cc Petitioner's Representative
 Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
HERBERT G. CHANDLER and CYNTHIA CHANDLER : DECISION
for Redetermination of a Deficiency :
or for Refund of Personal Income Tax :
under Article 22 of the Tax Law for :
the Year 1967. :

Petitioners, Herbert G. Chandler and Cynthia Chandler,
petitioned for a refund of personal income tax under Article 22
of the Tax Law for the year 1967.

The case was submitted for decision on information contained
in the file.

ISSUE

Did petitioners, Herbert G. Chandler and Cynthia Chandler,
timely file a claim for refund of personal income tax paid for
the year 1967?

FINDINGS OF FACT

1. Petitioners, Herbert G. Chandler and Cynthia Chandler,
timely filed a New York State income tax joint return for the
year 1967.
2. The taxpayers petitioned for redetermination of the
deficiencies or for refund on September 24, 1973.
3. On March 11, 1973, petitioners requested, in writing,
a refund based on an amended filing of their return for the
year 1967.
4. On April 26, 1973, the Income Tax Bureau wrote a letter
to petitioners advising that the claim for refund could not be

allowed on the grounds that it was not filed within three years from the due date of the return. Also, the request for refund of the additional tax paid of \$60.10 on April 26, 1969, was not made within two years from the date of payment.

5. Petitioners failed to submit documentary or other evidence that they had requested the claim for refund within the period prescribed by section 687(a) of the Tax Law.


CONCLUSIONS OF LAW


A. That petitioners, Herbert G. Chandler and Cynthia Chandler, did not timely file a claim for refund of personal income tax paid for the year 1967.

B. That the petition of Herbert G. Chandler and Cynthia Chandler is in all respects denied.

DATED: Albany, New York
June 20, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER