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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

PETER J. GOREY and ROSEMARIE S. GOREY

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) 1967 and 1968:

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 21st day of June, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon PETER J. GOREY and
ROSEMARIE S. GOREY (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

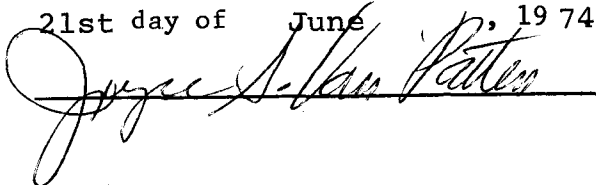
Mr. and Mrs. Peter J. Gorey
Scenic Gardens Drive, Apt. #12-L
Wappingers Falls, New York 12590

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

21st day of June, 1974







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
Mario A. Procaccino
~~NORMAN K. KOENIG~~, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

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

ADDRESS YOUR REPLY TO

DATED: Albany, New York
June 21, 1974

Mr. and Mrs. Peter J. Gorey
Scenic Gardens Drive, Apt. #12-L
Wappingers Falls, New York 12590

Dear Mr. and Mrs. Gorey:

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 :

PETER J. GOREY and ROSEMARIE S. GOREY :

DECISION

for Redetermination of Deficiency or :
for Refund of Personal Income Tax under :
Article 22 of the Tax Law for the Years :
1967 and 1968. :

Petitioners, Peter J. Gorey and Rosemarie S. Gorey, have filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1967 and 1968. (File No. 8-14904018.) The case was submitted for decision on information contained in the file.

ISSUE

Did petitioners, Peter J. Gorey and Rosemarie S. Gorey, timely file a claim for refund of personal income tax paid for the years 1967 and 1968?

FINDINGS OF FACT

1. Petitioners, Peter J. Gorey and Rosemarie S. Gorey, filed New York State income tax returns for the years 1967 and 1968. Both of the said returns were filed prior to April 15, 1969.

2. On May 4, 1972, petitioner, Peter J. Gorey, sent a letter requesting a refund of personal income tax paid for the years 1967 and 1968. The claim for refund was made more than three years from the time the tax returns were filed.

3. On July 6, 1972, the Income Tax Bureau denied petitioners,

Peter J. Gorey's and Rosemarie S. Gorey's claims for refund of personal income tax paid for the years 1967 and 1968 upon the grounds that the claims were not timely filed.

4. Petitioners asserted that in March, 1972, they contacted the local office of the State Department of Taxation and Finance and requested assistance in obtaining the refund at that time. They further asserted that they were told to return to discuss the matter after April 17, 1972, at which time they were told that the Statute of Limitations had run out. Petitioners offered no substantial or documentary evidence to show that they had contacted the local office before April 17, 1972.

CONCLUSIONS OF LAW

A. That, petitioners, Peter J. Gorey's and Rosemarie S. Gorey's claims for refund of personal income tax paid for the years 1967 and 1968 were not filed within the period of time prescribed by section 687(a) of the Tax Law and, therefore, a 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 Peter J. Gorey and Rosemarie S. Gorey is denied and the disallowance of their claim for refund of personal income tax paid for the years 1967 and 1968 is sustained.

DATED: Albany, New York
June 21, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER