

STATE OF NEW YORK
STATE TAX COMMISSION

U.B.T.
Adhers, Robert
1970

In the Matter of the Petition

of

ROBERT ADHERS

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business
Taxes under Article(s) 16-A and 23 of the
Tax Law for the (Year(s) 1951; 1953
thru 1962

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

State of New York
County of Albany

Joyce S. Van Patten, 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 August, 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Robert Adhers

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Robert Adhers
43 Carthage Road
Scarsdale, 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 August, 1970

Marie Buckley

Joyce S. Van Patten

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
ROBERT ADHERS	:	DETERMINATION (ART. 16-A)
for Revision or Refund of Unincorporated	:	
Business Taxes under Articles 16-A and 23	:	DECISION
of the Tax Law for the Years 1951; 1953	:	(ART. 23)
through 1962	:	

The petitioner, Robert Adhers, applied for a hearing to review denials of claims for refund of unincorporated business taxes for the years 1951; 1953 through 1962.

A formal hearing was held at the offices of the State Tax Commission, 80 Centre Street, New York, New York on March 11, 1970.

FINDINGS OF FACTS

1. The applicant, Robert Adhers, on August 9, 1966 applied for revision or refund of unincorporated business taxes which he had reported and paid for the years 1951; 1953 through 1962.

2. The applications were denied by the Income Tax Bureau, and a demand for a hearing was timely filed.

3. The applicant's claims for refunds were denied by the Income Tax Bureau because they were not timely filed. This is the only question presented.

DETERMINATION AND DECISION

A. Under Section 374 of the Tax Law, the claims for refund for the years 1951 and 1953 through 1959 were not timely filed.

B. Under Section 687 of the Tax Law, the claims for refund for the years 1960 through 1962 were not timely filed.

C. In the application of Robert Adhers, the denials of the refund claims are sustained.

DATED: Albany, New York

August 14, 1970

STATE TAX COMMISSION

Norman Galloran
COMMISSIONER

Bruce Moulery
COMMISSIONER

Milton Kremer
COMMISSIONER