Hillef, J. H. Co.

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

F.H. Hillel Company

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

For a Redetermination of a Deficiency or a Refund of Unincorporated Business Taxes under Article(s) 23 & 16 of the Tax Law for the (Year(s)ended 4/30/59: 4/39/60, 4/30/62,

4/30/63 & 4/30/64

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 llthday of January , 1971 , she served the within Notice of Decision (or Determination) by (certified) mail upon F. H.

Hillel Company (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: F.H. Hillel Company Park Drive South Rye, 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

Lunda Welson

11thday of January , 1971. Kutha Fuxaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application

of

F. H. HILLEL COMPANY

DETERMINATION

for a Redetermination of a Deficiency or for Refund of Unincorporated

ON TIMELINESS

Business Taxes under Articles 23 and 16 of the Tax Law for the years ended 4/30/59, 4/39/60, 4/30/62, 4/30/63 and 4/30/64

The applicant applied for refunds of overpayments of taxes for the fiscal years ended 4/30/59 and 4/30/60 on July 25, 1961. The applications for refund were filed on July 25, 1961, and were denied on November 30, 1961. The denials advised that the decision therein was final unless a demand for a hearing was filed within ninety days of the denial.

## FINDINGS OF FACT

- The refund was denied on November 30, 1961, and the letter of denial advised the taxpayer that a demand for a hearing must be filed within 90 days.
- The application for a refund and for a hearing was filed on October 16, 1968.
  - The only issue is whether the application was timely filed.
  - The application was not timely filed.

## **DETERMINATION**

- The assessment is sustained.
- The application for a refund is denied.

DATED: Albany, New York STATE TAX COMMISSION

December 31, 1970

COMMISSIONER

COMMISSIONER