

STATE OF NEW YORK
STATE TAX COMMISSION

Okun, Michael P
U.S.
1971

In the Matter of the Petition

of

MICHAEL OKUN

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business;
Taxes under Article(s) 16-A of the
Tax Law for the Year(s) 1958

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

State of New York
County of Albany

Linda Wilson, 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 April, 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon MICHAEL OKUN

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Michael Okun
415 Beach 140th Street
Belle Harbor, 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 April, 1971.

Barbara Panaro

Linda Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MICHAEL OKUN

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business;
Taxes under Article(s) 16-A of the
Tax Law for the (Year(s) 1958

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

State of New York
County of Albany

Linda Wilson, 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 April, 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon MILTON J.

SIEGAL, C.P.A. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Milton J. Siegal, C.P.A.
Abraham Solomon & Co.
275 Madison Avenue
New York, New York 10016

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 April, 1971.

Martha Fanare

Linda Wilson

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
MICHAEL OKUN	:	
for Revision or Refund of Unincorporated	:	DETERMINATION
Business Taxes under Article 16-A of the	:	ON TIMELINESS
Tax Law for the Year 1958	:	

Michael Okun filed an application for revision or refund of unincorporated business taxes under Article 16-A of the Tax Law for the year 1958. A formal hearing was held in the offices of the State Tax Commission in the City of New York on November 22, 1966. The taxpayer was represented by Milton J. Siegal, C.P.A., of Abraham Solomon & Co., accountants for the taxpayer.

FINDINGS OF FACT

1. Taxpayer filed a New York State unincorporated business tax return for the year 1958.
2. On April 2, 1962, the Income Tax Bureau issued assessment number AB 05128 in the sum of \$500.00 based upon taxpayer's failure to supply the requested information.
3. On or about the end of May, 1962, the Income Tax Bureau reduced the assessment to \$289.19.
4. On June 5, 1962, Milton J. Siegal, taxpayer's accountant forwarded further information to the Income Tax Bureau. The letter is found to contain the elements of, and be the equivalent of an application for revision of the assessment.

DETERMINATION

- A. The application for revision was timely filed.
- B. The file is returned to the Income Tax Bureau for further administrative action.

DATED: Albany, New York
April 14, 1971

STATE TAX COMMISSION

Lorran Gellman

COMMISSIONER

Bruce Manley

COMMISSIONER

Milton Koenig

COMMISSIONER

Okun, Michael
O.B.T.
1971

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application

of

MICHAEL OKUN

for Revision or Refund of Unincorporated
Business Taxes under Article 16-A of the
Tax Law for the year 1958

DETERMINATION

Michael Okun, hereinafter referred to as the taxpayer, filed an application for revision or refund of unincorporated business taxes under Article 16-A of the Tax Law for the year 1958. A formal hearing was held in the offices of the State Tax Commission in the City of New York on November 22, 1966. The taxpayer was represented by Milton J. Siegal, C.P.A., of Abraham Solomon & Company, accountants for the taxpayer.

FINDINGS OF FACT

1. On or about May 10, 1961, taxpayer filed his delinquent 1958 New York State unincorporated business tax return and paid \$297.71, the tax due, according to said return.

2. On June 27, 1961, the Income Tax Bureau requested taxpayer to furnish information within 30 days concerning expenses of \$3705.84 claimed in his delinquent 1958 unincorporated business tax return and further advised taxpayer therein that, upon receipt of the requested information, any necessary adjustments would be made, including the imposition of penalty and interest, pursuant to Section 376 of the Tax Law.

3. On April 2, 1962, because the taxpayer failed to respond to the said letter of June 27, 1961, the Income Tax Bureau issued an additional income tax assessment of \$500.

Vied

4. By letter dated April 6, 1962, the taxpayer furnished additional information.

5. Prior to June 5, 1962, taxpayer was notified that \$2,674.72 of his claimed expenses was not deductible and that his corrected 1958 unincorporated business tax was \$508.52. Taxpayer was further advised that after crediting the said payment of \$297.71 there was still \$210.81 due and owing thereon and that upon prompt payment of said sum of \$210.81 consideration would be given to the cancellation of the assessment of \$500 issued on April 6, 1962.

6. By letter dated June 5, 1962, taxpayer asserted that said disallowed expenses of \$2674.72 were deductible.

7. On November 10, 1963, taxpayer through his accountant, Milton J. Siegal, filed an application for revision or refund of unincorporated business taxes for the year 1958.

CONCLUSION OF LAW

That the petitioner failed to comply with the requirements of Section 374 of Article 16-A of the Tax Law in that he did not file his application for revision or refund within two years of the date of the filing of the tax return or within one year from the date of the recomputation of the tax.

DETERMINATION

The application is denied as it was not timely filed and the assessment is sustained.

STATE TAX COMMISSION

Abner Mander

Milton Kerner

DATED: At Albany, New York
this day of
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