

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

BENJAMIN B. TAYLOR

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) 1959. :

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

State of New York
County of Albany

Lynn 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 3rd day of August , 19 72, she served the within
Notice of Decision (or Determination) by (certified) mail upon BENJAMIN B.

TAYLOR (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Mr. Benjamin B. Taylor
65 Beverly Parkway
Freeport, L.I., 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

3rd day of August , 1972.

Martha Furara

Lynn Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

BENJAMIN B. TAYLOR

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
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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) 1959.

State of New York
County of Albany

Lynn 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 3rd day of August, 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon MORRIS SCHNEIDERMAN,
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: Morris Schneiderman, C.P.A.

108-03 Queens Boulevard
Forest Hills, 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

3rd day of August, 1972

Martha F. Hurd

Lynn Wilson



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, 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
August 3, 1972

Mr. Benjamin B. Taylor
65 Beverly Parkway
Freeport, L.I., New York

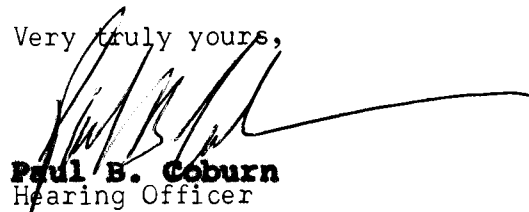
Dear Mr. Taylor:

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

Please take further notice that pursuant to section(s)
386j of the Tax Law any proceeding
in court to review an adverse decision must be commenced
within **90 days** 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 relating hereto may be
addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,


Paul B. Coburn
Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
BENJAMIN B. TAYLOR	:	DETERMINATION
for Revision or Refund of Unincorporated	:	
Business Tax under Article 16-A of the	:	
Tax Law for the Year 1959.	:	

Applicant, Benjamin B. Taylor, has filed an application for revision or refund of unincorporated business tax under Article 16-A of the Tax Law for the year 1959. (File No. AB016350). A formal hearing was held before Martin Schapiro, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on June 25, 1965, at 10:30 A.M. Petitioner appeared by Morris Schneiderman, C.P.A.

ISSUE

Did applicant, Benjamin B. Taylor, timely file a demand for hearing with reference to his unincorporated business tax liability for the year 1959?

FINDINGS OF FACT

1. Applicant, Benjamin Taylor, filed a New York State income tax return for the year 1959.

2. On August 3, 1962, the Income Tax Bureau issued a Notice of Additional Assessment against applicant, Benjamin B. Taylor, imposing additional personal income and unincorporated business tax for the year 1959.

3. On August 13, 1962, applicant, Benjamin B. Taylor, filed an application for revision or refund of personal income or unincorporated business taxes for the year 1959.

4. On February 15, 1963, the Income Tax Bureau sent a letter to applicant, Benjamin B. Taylor, demanding payment of his unincorporated business tax liability for the year 1959.

6. On April 14, 1964, applicant, Benjamin B. Taylor, filed a demand for hearing with reference to his unincorporated business tax liability for the year 1959.

CONCLUSIONS OF LAW

A. That applicant, Benjamin B. Taylor's demand for hearing was filed with the State Tax Commission more than 90 days after the mailing of the denial of the application for revision or refund of unincorporated business tax for the year 1959 and was, therefore, untimely filed in accordance with the meaning and intent of section 374 of the Tax Law.

B. That since the aforesaid demand for hearing was untimely filed, it is not necessary for the State Tax Commission to rule on the substantive issues involved.

C. That the application of Benjamin B. Taylor is denied and the Notice of Additional Assessment issued August 3, 1962, to the extent it relates to unincorporated business tax liability is sustained.

DATED: Albany, New York

August 3, 1972.

STATE TAX COMMISSION

Norman Gallman

COMMISSIONER

James M. Hawley

COMMISSIONER

Milton Kerner

COMMISSIONER