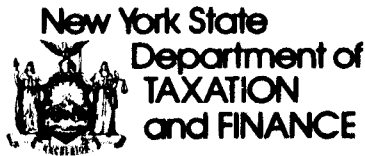


UBT

Rosenthal, Samuel
Estate of**MEMORANDUM**

AD-53.1 (3/81) Paul Coburn - Secretary to the
TO: State Tax Commission

Audit Evaluation Bureau
OFFICE: Director's Office

FROM: Thomas J. Heinz

DATE: April 28, 1987

SUBJECT: Decision of State Tax Commission
In the Matter of the
Petition of the Estate of Samuel Rosenthal

The matter at issue involves an income tax deficiency based on New York City Audit changes (Unincorporated Business Tax) which were not reported to New York State.


During the course of the hearing, Petitioner's representative alleged that a hearing was scheduled with New York City Department of Finance. The Hearing Officer (New York State) granted additional time to produce documentation regarding the City hearing, but the representative failed to do so. Consequently, the Commission sustained the deficiency.

Subsequent to the Commission's decision, documentation was submitted verifying the fact that the City matter was resolved approximately one month after the Commission rendered its decision. The documentation disclosed that New York City Department of Finance reduced the total "estimated" income on which the City deficiency was based.

Since the basis for the State deficiency is the New York City Audit changes, the City reduction to total estimated income results in a similar adjustment for State purposes. The State deficiency as originally issued is full paid; therefore, the New York State tax liability is presently overpaid by \$2,228.00 plus accrued interest.

Approval to grant the refund is now sought as the Office of the Comptroller will not authorize it without prior approval by the Commission.


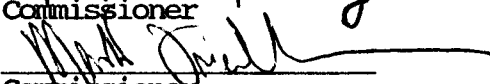
The entire file is enclosed.


Thomas J. Heinz
Director
Audit Evaluation Bureau

Enclosure

Please indicate approval below:

Approved
Yes No

President

Commissioner

Commissioner