

File
Personal Income
16 374

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application :
of :
NATHAN AND HANNAH FURMAN : DETERMINATION
For Revision or Refund of Personal :
Income Tax under Article 16 of the :
Tax Law for the Year 1959 :
:

The taxpayer having filed an application on April 10, 1963, pursuant to Tax Law Section 374 for refund of personal income tax imposed by Article 16 of the Tax Law for the year 1959, and such application having been denied and a hearing thereon having been demanded and duly scheduled for 1:00 P. M. on February 2, 1970, at Room 781, 80 Centre Street, New York City, before Nigel G. Wright, Hearing Officer, and no appearance having been made by the taxpayer or by anyone on his behalf, and upon the application of Alexander Weiss, Esq., of counsel to Edward H. Best, Esq., appearing on behalf of the Income Tax Bureau, and the file of the Department of Taxation and Finance with respect to said application having been duly examined and considered,

The State Tax Commission hereby
FINDS:

- (1) The notice of hearing was mailed to 21 Robbins Crescent, New Rochelle, New York, that being the last address known to the Department at which taxpayers reside. A previous notice sent to 45 South Broadway, Yonkers, New York, had been returned by the post office as undeliverable.
- (2) The application claimed refund because of the inclusion in the personal income tax return of amounts allegedly properly included in the income of certain trusts. The application was

denied as untimely.

Upon the foregoing findings, and all the evidence herein, the State Tax Commission hereby

DETERMINES:

(A) The taxpayer has defaulted in this proceeding.


(B) The computation of taxes on the taxpayer's return does not include taxes or other charges which could not have been lawfully demanded.

(C) The application for refund is dismissed.

Dated: Albany, New York

STATE TAX COMMISSION

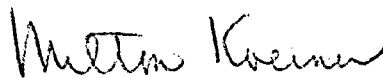
March 9 1970



PRESIDENT



COMMISSIONER



COMMISSIONER