

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

John J. & Harriet T. Carroll

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1964

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

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 30th day of April , 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon John J. & Harriet T. Carroll (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: John J. & Harriet T. Carroll
2920 N.E.40th Street
Lighthouse Point, Florida

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

30th day of April , 1971.

Joyce S. VanPatten

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN J. & HARRIET T. CARROLL

DEFAULT ORDER

for a Redetermination of a Deficiency or for
Refund of Personal Income Taxes under Article
22 of the Tax Law for the Year 1964

Petitioners, John J. and Harriet T. Carroll, have filed a petition for redetermination of a deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1964. (File No. 29032728). A formal hearing on the petition was scheduled before Nigel G. Wright, Hearing Officer, for October 22, 1970, at 11:00 a.m. at the offices of the State Tax Commission, 80 Centre Street, New York, New York. Notice of said hearing was duly given to the petitioners. Petitioners failed to appear at the hearing and no one appeared on their behalf. Their default has been duly recorded.

Now on motion of the attorney for the Department of Taxation and Finance,

IT IS ORDERED that the petition of John J. and Harriet T. Carroll be and the same is denied.

DATED: Albany, New York
April 30, 1971

STATE TAX COMMISSION

Norman Galbraith
COMMISSIONER

Bruce Manley
COMMISSIONER

Milton Koenig
COMMISSIONER

STATE OF NEW YORK
STATE TAX COMMISSION

Carras, Theodore
Personal 76

In the Matter of the Petition

of

Theodore and Irene Carras

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 16 of the
Tax Law for the (Year(s) 1948 thru 1951 &
1953 thru 1957

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

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 11th day of January , 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Theodore and Irene Carras (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Menahem Stim Curran, Mahoney, Felix And Stim 29 Broadway New York, 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

11th day of January , 1971.

Judge S. Van Patten

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

Theodore and Irene Carras

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 16 of the
Tax Law for the (Year(s) 1948 thru 1951 &
1953 thru 1957

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
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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 11th day of January, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Theodore and Irene Carras (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Theodore and Irene Carras
11 Fifth Avenue
New York, 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

11th day of January, 1971.

Jorge S. Van Patten

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
THEODORE AND IRENE CARRAS	:	DETERMINATION
for Revision or Refund of Personal	:	
Income Taxes under Article 16 of	:	
the Tax Law for the Years 1948	:	
through 1951 and 1953 through 1957	:	

The petitioners filed applications for revision or refund of taxes assessed under Article 16 of the Tax Law for the years 1948 through 1951 and 1953 through 1957 and a hearing was held before Vincent P. Molineaux, Hearing Officer, on February 17, 1965. The record and exhibits having been duly examined and considered,

The State Tax Commission finds:

1. That the petitioners filed personal income tax returns for the years 1948 through 1951 and 1953 through 1957 on which the tax shown to be due was paid.

2. That assessments numbered TF-337012 for the year 1948, TF-337013 for the year 1949, TF-337014 for the year 1950, TF-337015 for the year 1951 were issued on January 17, 1963, based upon increased income recited in the final determination by stipulation of the Tax Court of the United States; that assessments numbered TF-180679 for the year 1953, TF-180680 for the year 1954, TF-180681 for the year 1955, TF-180682 for the year 1956 and TF-180683 for the year 1957 were issued on June 30, 1961, based upon increased income recited in the final determination by stipulation of the Tax Court of the United States.

3. That petitioners failed to report the Federal changes as required by Section 367 of the Tax Law and the assessments could be issued at anytime as provided in Section 373(1) of the Tax Law.

4. That petitioners presented no proof that the amounts of the disallowances which provided the basis for the assessments were incorrect.

Based upon the foregoing, the State Tax Commission

DETERMINES:

A. That the taxes assessed under Article 16 of the Tax Law for the years 1948 through 1951 and 1953 through 1957 are correct and legally due and the denial of the application for revision or refund are sustained.

B. Pursuant to Section 684 of the Tax Law interest shall be added to the total amount due until the date of payments.

DATED: Albany, New York

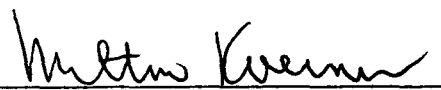
STATE TAX COMMISSION

December 31, 1970



COMMISSIONER

COMMISSIONER



COMMISSIONER