

STATE OF NEW YORK
STATE TAX COMMISSION

Murphy, John D.
P.I.
16

In the Matter of the Petition

of

John D. Murphy

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) 1953 & 1955;

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 19th day of January , 19 71, she served the within
Notice of Decision (or Determination) by (certified) mail upon John D.

Murphy (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: John D. Murphy

~~55 Jefferson Avenue~~ *60 Pleasant Street*
~~Hastings on Hudson, New York~~ *Armonk, N.Y.*

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

19th day of January , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
JOHN D. MURPHY	:	DETERMINATION
for a Revision or a Refund of Personal	:	
Income Taxes under Article 16 of the	:	
Tax Law for the Years 1953 and 1955	:	

Petitioner's application for a revision or refund of personal income taxes for the years 1953 and 1955 was denied, and petitioner demanded a hearing. The formal hearing was held on January 9, 1970, at the offices of the State Tax Commission, New York, New York. John D. Murphy, the taxpayer, appeared on his own behalf and the Income Tax Bureau was represented by Edward H. Best, Esq. (Alexander Weiss, Esq., of counsel).

FINDINGS OF FACT

1. The assessment was made on May 19, 1965, under file # AB 58182 for income taxes for the years 1953 and 1955.
2. The assessment was based on the failure to file returns or pay taxes for 1953 and 1955.
3. The petitioner wrote a letter applying for a revision of the tax on February 5, 1966, and also filed a formal application for same on May 13, 1966. The petition was based on the filing and payment of the tax and the limitation of time.
4. A judgment for 1953 and 1955 income tax was filed against petitioner. The 1964 income tax refund of \$85.25 for John D. and Madeline M. Murphy was applied to the judgment.
5. The application for revision was denied and taxpayer filed a petition for a hearing.
6. A preliminary hearing was held on May 31, 1967, by the Income Tax Bureau on the petition.

7. The issue of timely filing of the petition was raised at the hearing.

8. At the formal hearing on January 9, 1970, the taxpayer presented considerable preceding correspondence between himself and the auditing and collecting department throughout which he continually asserted his position with respect to the tax liability.

9. The evidence is that petitioner timely filed his returns and paid his taxes for the years 1953 and 1955.

10. The timely letters indicating a long continuing protest, together with the formal petition and demand for a hearing, and the intervening hearing held by the Income Tax Bureau constituted a demand for a formal hearing. The petition and demand for a hearing were timely filed.

DETERMINATION

A. The petitioner filed his returns and paid his taxes for the years 1953 and 1955.

B. It is determined that there are no deficiencies in income taxes for the years 1953 and 1955.

C. The Income Tax judgment against the applicant John D. Murphy for the years 1953 and 1955 is cancelled and vacated.

D. The 1964 income tax refund of John D. and Madeline M. Murphy in the amount of \$82.25 and statutory interest thereon shall be paid to John D. and Madeline M. Murphy.

DATED: Albany, New York

January 19, 1971

STATE TAX COMMISSION

Norman L. Hillman
COMMISSIONER

Bruce Cranley
COMMISSIONER

Milton Koerner
COMMISSIONER

STATE OF NEW YORK
Department of Taxation and Finance
STATE CAMPUS
ALBANY, N. Y. 12226



- ☐ Moved, left no address
☐ No such number
☒ Moved, not forwardable
☐ Addressed unknown

John D. Murphy
55 Jefferson Avenue
Hastings on Hudson, New York

per 2/1/71

Recd 1/26/71

*To W. Horder for new address
1/26/71*

*new address is
Robert Z. L.
ARMONK, NY.
6 Pleasant Dr.*