Patti, Vincent, Carol
Personal Income
U.B.T.
1971

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

VINCENT & CAROL PATTI

For a Redetermination of a Deficiency or a Refund of Personal Income & Unincorporated Business Taxes under Article(s)16, 16A, 22 & 23 of the Tax Law for the (Year(s) 1959 - 1960.

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

State of New York
County of Albany

Linda 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 12th day of August, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon VINCENT & CAROL PATTI (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Vincent and Carol Patti
120 Millbrook Drive
Williamsville, 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

12th day of August, 1971

Linda Wilson

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

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|---|---|
| In the Matter of the Application of VINCENT AND CAROL PATTI for a Revision of a Deficiency or for Refund of Personal Income and Unincorporated Business Taxes under Articles 16, 16A, 22, 23 of the Tax Law for the Years 1959 through 1960. | DETERMINATION |

The applicant applied for a revision of a deficiency or for refund of personal income and unincorporated business taxes under Articles 16, 16A, 22 and 23 of the Tax Law for the years 1959 through 1960. A formal hearing was held on September 15, 1970, at the State Office Building in Buffalo, New York.

The applicant appeared pro se and the Income Tax Bureau was represented by Edward H. Best, Esq. (Alexander Weiss, Esq. of Counsel).

FINDINGS OF FACT

1. On December 11, 1961, a Notice of Assessment, based on Federal Audit Changes, was issued under assessment No. BTF 226760 for the year 1959.

2. The applicant filed a petition for a redetermination of the 1959 tax and for a refund of 1960 tax.

3. The applicant contended that he could produce proof of payment of the additional assessment. He stipulated on the record that if he could not produce proof of payment within 90 days, the Notice of Assessment be sustained without penalties.

4. The applicant acted in good faith.

5. The applicant has failed to produce proof of payment and

more than 90 days have elapsed since the hearing.

DETERMINATION

A. The application for a refund is dismissed.

B. The assessment issued under Notice of Assessment No. BTF 226760 is sustained.

C. Any penalties asserted are cancelled.

D. Pursuant to the Tax Law, interest shall be added to the total amount due until the date of payment.

DATED: Albany, New York
August 12, 1971.

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

COMMISSIONER