

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
WILLIAM BARRIS

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) 1959

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 16th day of March , 19 72, she served the within
Notice of Decision (or Determination) by (certified) mail upon William Barris
(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: William Barris
93-10 Queens Blvd.
Rego Park, 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

16th day of March , 1972

Rae Zimmerman

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO

COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

March 16, 1972

**William Barris
93-10 Queens Blvd.
Rago Park, New York**

Dear Mr. Barris:

**DETERMINATION
ON DEFAULT**

Please take notice of the **ON DEFAULT** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 375 of**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **90 Days** after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
WILLIAM BARRIS	:	DETERMINATION
	:	ON
for Revision or Refund of Personal	:	DEFAULT
Income Tax under Article 16 of the	:	
Tax Law for the Year 1959.	:	
	:	

William Barris filed an application for refund of personal income taxes under Article 16 of the Tax Law for the year 1959. Such application was denied and a demand for hearing was duly filed. A hearing was duly scheduled before Nigel G. Wright, Hearing Officer, at 1:30 P.M. on May 10, 1971, at the offices of the State Tax Commission, Room 781, 80 Centre Street, New York, New York. The Income Tax Bureau was represented by Edward H. Best, Esq., (Francis X. Boylan, Esq., of Counsel). The petitioner failed to appear. The file of the Income Tax Bureau relating to said petitioner has been duly examined and considered.

FINDINGS OF FACT

1. Mr. Barris claims that in 1965 he was notified that his savings had been lost by reason of the failure and receivership of a savings and loan association located in Maryland due to allegedly fraudulent activities of the association and of certain government officials. He claimed losses of \$20,602.02 which excludes a recovery of 10% of his original loss. He further contends that the loss can be carried back as a net operating loss to years prior

to 1965. He has been denied these deductions by the Federal Government.

2. Mr. Barris was notified of said hearing by notice sent to him at the address shown on his return.

CONCLUSIONS OF LAW

The denial of the refund was proper. The taxpayer is in default in this proceeding.

DETERMINATION

The petition is denied. The refunds are denied.

DATED: Albany, New York
March 16, 1972

STATE TAX COMMISSION

Norman Gallman

COMMISSIONER

Bruce Hawley

COMMISSIONER

Milton Krumm

COMMISSIONER