

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES H. SANDERS

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 and 1965

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

State of New York
County of Albany

LYNN 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 4th day of December, 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon CHARLES H.
SANDERS (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Mr. Charles H. Sanders
3 Bachelor Place
Willowdale 430
Ontario, Canada

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

4th day of December, 1972.

Martha Funes

Lynn Wilson



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
December 4, 1972

Mr. Charles H. Sanders
3 Bachelor Place
Willowdale 430
Ontario, Canada

Dear Mr. Sanders:

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

Please take further notice that pursuant to **section 690 of**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 months** 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

L. Robert Leisner

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
CHARLES H. SANDERS	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Years 1964 and 1965.	:	

The taxpayer petitioned for a redetermination of deficiencies or for refund of personal income taxes under Article 22 of the Tax Law for the years 1964 and 1965.

The case was submitted for decision on the material contained in the file.

ISSUES

- I. Was the taxpayer's claim for a refund timely?
- II. Was the taxpayer's petition, for relief from the denial of the refund, timely filed?

FINDINGS OF FACT

1. Petitioner, Charles H. Sanders, timely filed New York State income tax returns for the years 1964 and 1965. Thereafter, he filed claims for refund on September 9, 1969.

2. A denial of the refund claims for the years 1964 and 1965 as untimely was issued on April 13, 1970, against the taxpayer under File No. 59150850.

3. The taxpayer petitioned for redetermination of the denial of the refund claims on April 6, 1972.

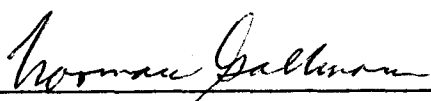
4. The taxpayer showed the denial of his United States Internal Revenue Service claim for refund as untimely and the later remission of his tax and a refund by the Canadian government under a treaty provision with the United States respecting double taxation which treaty provided a citizen should secure relief from his own government.

CONCLUSIONS OF LAW

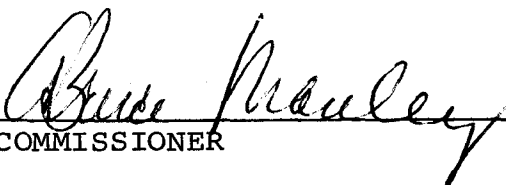
A. The refund claim is barred by the statute of limitations and the denial of the claim for a refund is sustained. The petition against the denial is also untimely and the taxpayer's petition is dismissed.

DATED: Albany, New York
December 4, 1972

STATE TAX COMMISSION



COMMISSIONER



COMMISSIONER



COMMISSIONER