

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

HENRY W. & LOUISE VON DAMM, JR.

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) 1960 and 1961.

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

State of New York
County of Albany

Rae Zimmerman , 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 5th day of April , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Henry W. &
Louise Von Damm, Jr. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Henry W. & Louise Von Damm, Jr.
4817 28th Avenue
Astoria, 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

5th day of April , 1972.

Lynn Wilson

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
HENRY W. & LOUISE VON DAMM, JR. :

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) 1960 & 1961 :

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

State of New York
County of Albany

Rae Zimmerman , 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 5th day of April , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon
Bernard S. Greenbaum, Esq.
(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Bernard S. Greenbaum, Esq.
32 Court Street
Brooklyn, N.Y. 11201

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

5th day of April , 1972.

Lynn Wilson

Rae Zimmerman



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
April 5, 1972

Henry W. & Louise Von Dam, Jr.
4617 28th Avenue
Astoria, New York

Dear Sir and Madam:

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	:	
	:	
HENRY W. & LOUISE VON DAMM, JR.	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the years 1960 and 1961.	:	

The petitioners petitioned for a redetermination of deficiencies of personal income taxes for the years 1960 and 1961.

A formal hearing was held in the offices of the State Tax Commission, 80 Centre Street, New York, New York, on December 1, 1970, before L. Robert Leisner, Hearing Officer.

The petitioner, Henry W. Von Damm, who was present, was represented by Bernard S. Greenbaum, Esq., and the Income Tax Bureau was represented by Edward H. Best, Esq. (Albert J. Rossi, Esq., of Counsel).

FINDINGS OF FACT

1. The petitioners timely filed income tax returns for the years 1960 and 1961.

2. A Notice of Deficiency under File No. 3-3322022 was timely issued on July 11, 1966. Consent to the extension of time for the issuance of notice of deficiencies for income and unincorporated business taxes for the years 1960 and 1961 had been executed.

3. The sole issue is whether interest runs to the date of execution of the consents or to the date of payment.

CONCLUSIONS OF LAW

- A. Interest to the date of payment at 6% per annum on unpaid notices of deficiency is mandated under the provisions of Article 22.
- B. The deficiencies are sustained and the petition is denied.
- C. Pursuant to section 684 of the Tax Law, interest shall be added to the total amount due until the date of payment.

DATED: Albany, New York

STATE TAX COMMISSION

April 5, 1972

Norman Gallivan

COMMISSIONER

Arthur Manley

COMMISSIONER

William Kuehn

COMMISSIONER