

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ENELIO CADET

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) 1961

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 7th day of November , 19 73, she served the within
Notice of Decision (or Determination) by (certified) mail upon Enelio Cadet

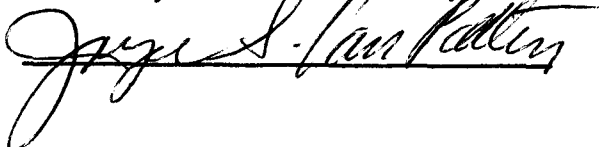
(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Enelio Cadet
43-41 46th Street
Sunnyside, New York

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

7th day of November , 1973.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ENELIO CADET

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(§) 22 of the
Tax Law for the (Year(§) 1961

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

State of New York
County of Albany

JOYCE S. VAN PATTEN , 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 27th day of September , 1973, she served the within
Notice of Decision (~~or Determination~~) by (certified) mail upon ENELIO CADET
(~~representative of~~) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Mr. Enelio Cadet
43-41 46th Street
Sunnyside, 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

27th day of September , 1973.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ENELIO CADET

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(8) 22 of the
Tax Law for the (Year(\$)) 1961

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

State of New York
County of Albany

JOYCE S. VAN PATTEN , 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 27th day of September , 1973, she served the within
Notice of Decision (~~or Determination~~) by (certified) mail upon RAMON RODRIQUEZ

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

Mr. Ramon Rodriguez
c/o Castilla Photo Studio
536 West 145th Street
New York, 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

27th day of September , 1973.

Martha L. Lippert

Joyce S. Van Patten



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

Mario A. Procaccino

~~FORMERLY CHIEF CLERK~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

File
STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York

September 27, 1973

Mr. Enelio Cadet
43-41 46th Street
Sunnyside, New York

Dear Mr. Cadet:

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

Please take further notice that pursuant to
Section(s) **690** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
from 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 relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,

Nigel G. Wright

Nigel G. Wright
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
ENELIO CADET	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax	:	
under Article 22 of the Tax Law for	:	
the Year 1961.	:	

Enelio Cadet filed a petition pursuant to section 689 of the Tax Law for redetermination of deficiency dated November 25, 1963, File No. 1-7401632, in personal income tax under Article 22 of the Tax Law for the year 1961.

A hearing was held on September 28, 1966, at the offices of the State Tax Commission, 80 Centre Street, New York City, before Vincent P. Molineaux, Hearing Officer. The petitioner did not appear at the hearing but was represented by Ramon Rodriquez.

The record of this hearing has been duly examined and considered.

ISSUE

The issue is whether the petitioner has substantiated the payment of a credit claimed on his 1961 New York tax return for income tax imposed by the State of New Jersey for 1961.

FINDINGS OF FACT

1. Petitioner, Enelio Cadet, filed a timely New York tax return for 1961. On this return petitioner deducted an

amount of \$89.81 which was withheld by the State of New Jersey. Petitioner received a Statement of Audit Changes dated May 15, 1963, for the Income Tax Bureau for the year 1961. This was sent because of petitioner's failure to supply a copy of his New Jersey transportation tax return so that a credit on his New York return for 1961 may be allowed pursuant to section 620 of the Tax Law. A Notice of Deficiency dated November 25, 1963, File No. 1-7401632, was then sent by the Income Tax Bureau.

2. Petitioner was employed as a longshoreman in New York and New Jersey. The W-2 forms submitted by petitioner for 1961 list the following employers and wages: United Fruit Co., wages - \$6,196.80, withheld by New Jersey \$82.60; New York Shipping Association, Inc., wages - \$428.08, withheld by New Jersey \$5.00; Grace Line Inc., wages - \$34.73, withheld by New York 20 cents; Universal Terminal and Stevedoring Corp., wages - \$29.70, withheld by New York 77 cents; Pittston Stevedoring Corp., wages - \$43.79, withheld by New York \$1.24. The gross income of petitioner amounted to \$6,733.10, of which amount petitioner attributed \$6,383.99 as earned in New Jersey.

3. Petitioner, Enelio Cadet, filed a New York amended return for 1961 with the Income Tax Bureau on November 18, 1964. A copy of this return has been submitted with a copy of an amended New Jersey nonresident return for 1961.

4. Of the \$6,383.99 earned by petitioner in New Jersey, an

amount of \$136.57 is indicated on the amended New Jersey non-resident return for 1961 as paid in taxes to the State of New Jersey. The amended New York State return for 1961 claims a credit of \$136.57 as taxes paid to another state pursuant to section 620 of the Tax Law. Petitioner's amended New York return for 1961 indicates a balance due in taxes of \$9.63 to New York State.

CONCLUSIONS OF LAW

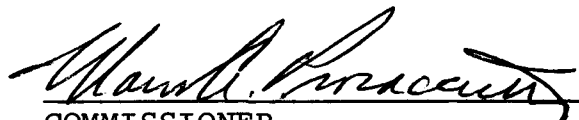
Petitioner, Enelio Cadet, has paid a total of \$136.57 in taxes to New Jersey on personal income earned in New Jersey while a resident of New York during 1961. Pursuant to section 620 of the Tax Law, petitioner is allowed a credit on taxes paid to New Jersey on his amended New York return for 1961.

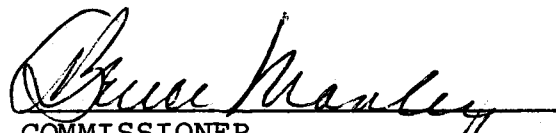
DECISION

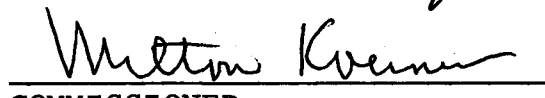
The deficiency is recomputed to be \$9.63 together with such further interest as may be due pursuant to section 684 of the Tax Law; in all other respects the petition is denied.

DATED: Albany, New York
September 27, 1973

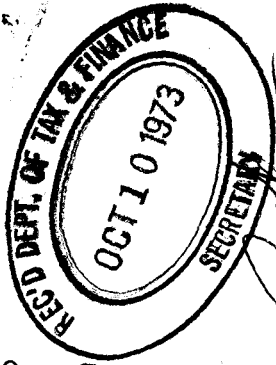
STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

Mr. Ramon Rodriguez
c/o Castilla Photo Studio
536 West 145th Street
New York, New York



47 47W

Dr. Rodriguez

RECEIVED
48

AD 32 (11-72) 100M

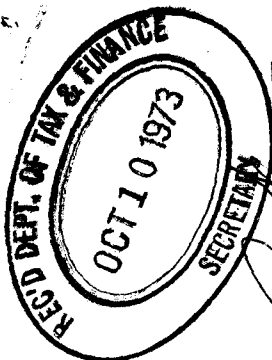
STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12227

RETURNED
TO
WRITER

- ☐ Mailed ☒ address number
☒ Moved, not forwardable
☐ Addressee unknown
NEW YORK, N. Y. 10031

Mr. Ramon Rodriguez
c/o Castilla Photo Studio
536 West 145th Street
New York, New York



CERTIFIED

No. 589938

MAIL



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
Mario A. Procaccino
~~XXXXXXXXXXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION

HEARING UNIT -

EDWARD ROOK

SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

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September 27, 1973

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43-41 46th Street
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Any inquiries concerning the computation of tax
due or refund allowed in accordance with this
decision or concerning any other matter relative
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

Enc.

cc: Petitioner's Representative
✓ Law Bureau

AD 82 (11-72) 100M

STATE OF NEW YORK
Department of Taxation and Finance

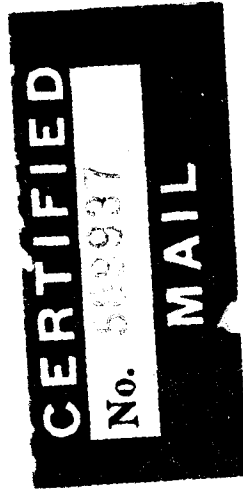
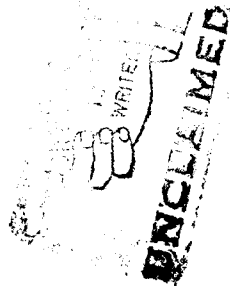
STATE-CAMPUS

ALBANY, N. Y. 12227

Mr. Enelio Cadet
43 - 41 46th Street
Sunnyside, New York

4200

*Notified
10-2-73
Jm H 2*



STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
ENELIO CADET :
for Redetermination of Deficiency or :
for Refund of Personal Income Tax . :
under Article 22 of the Tax Law for :
the Year 1961. :
DECISION

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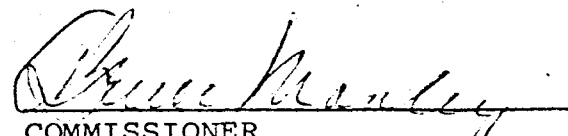
DECISION

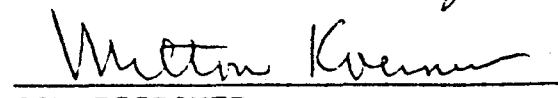
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DATED: Albany, New York
September 27, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER