

POOR  
QUALITY  
THE FOLLOWING  
DOCUMENT (S)  
ARE  
FADED & BLURRED

PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

DONALD O. THAYER

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

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) F/Y/E Sept. 28, 1958  
F/Y/E Sept. 30, 1960

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 17th day of January, 1973, she served the within  
Notice of Decision (or Determination) by (certified) mail upon DONALD O.

THAYER

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows:

Donald O. Thayer  
107-14 71st Road  
Forest Hills, 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

17th day of January, 1973.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

DONALD O. THAYER

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) F/Y/E Sept. 28, 1958  
F/Y/E Sept. 30, 1960

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 17th day of January, 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon ALEXANDER GUREVITCH, ESQ. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Alexander Gurevitch, Esq.  
37 Sherwood Drive  
Nanuet, New York 10954

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

17th day of January, 1973.

Lynn Wilson

Martha Funaro



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  
January 17, 1973

Donald O. Thayer  
107-14 71st Road  
Forest Hills, New York

Dear Mr. Thayer:

Please take notice of the **DETERMINATION** 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,

Paul B. Coburn

HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Applications	:	
of	:	
DONALD O. THAYER	:	DETERMINATION
for Revision or Refund of Personal Income	:	
Tax under Article 16 of the Tax Law F/Y/E	:	
September 28, 1958 and F/Y/E September 30,	:	
1960.	:	

---

Applicant, Donald O. Thayer, has filed applications for revision or refund of personal income tax under Article 16 of the Tax Law F/Y/E September 28, 1958 and F/Y/E September 30, 1960. (File No.'s ABFA3784 and ABFA3786). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on July 11, 1972, at 1:05 P.M. Applicant appeared by Alexander Gurevitch, Esq. The Income Tax Bureau appeared by Saul Heckelman, Esq. (Albert J. Rossi, Esq., of Counsel).

ISSUE

Did applicant, Donald O. Thayer, timely file applications for revision or refund of personal income tax for the years ending September 28, 1958 and September 30, 1960?

FINDINGS OF FACT

1. Applicant, Donald O. Thayer, filed New York State income tax resident returns for the years ending September 28, 1958 and September 30, 1960.

2. On March 14, 1966, the Income Tax Bureau issued notices of additional assessment against applicant, Donald O. Thayer, for the years ending September 28, 1958 and September 30, 1960.

3. On March 13, 1967, the accountant for the applicant, Donald O. Thayer, mailed applications for revision or refund of personal income tax for the years ending September 28, 1958 and September 30, 1960, to the Income Tax Bureau.

4. The applications referred to in paragraph "3" were received by the Income Tax Bureau on March 15, 1967, which was one year and one day after the issuance of the assessments referred to in paragraph "2".

5. On May 18, 1967, the Income Tax Bureau mailed a letter to applicant, Donald O. Thayer, in which it denied the applications referred to in paragraph "3".

#### CONCLUSIONS OF LAW

A. That applicant, Donald O. Thayer's applications for revision or refund of personal income tax for the years ending September 28, 1958 and September 30, 1960, were filed with the Income Tax Bureau more than one year from the date of the issuance of notices of additional assessment and were therefore untimely filed in accordance with the meaning and intent of section 374 of the Tax Law. The provisions of Article 16 of the Tax Law apply to the tax years in question even though the notices of additional assessment were issued subsequent to the enactment of Article 22 of the Tax Law.

B. That the applications of Donald O. Thayer are denied and the notices of additional assessment dated March 14, 1966, are sustained.

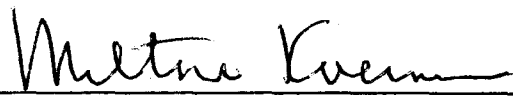
DATED: Albany, New York  
January 17, 1973

STATE TAX COMMISSION

---

COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER