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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

The ESTATE OF GEORGE F. KAUFMAN :  
KINGSTON TRUST COMPANY, EXECUTOR, and :

ELIZABETH D. KAUFMAN  
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) 1954, 1955, 1956:  
1957, 1958, 1959 and 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 July , 1974 , she served the within

Notice of Decision (or Determination) by (certified) mail upon The ESTATE OF GEORGE F.

KAUFMAN  
WILLIAM C. KAUFMAN (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Mr. William C. Kaufman  
201 Washington Avenue  
Saugerties, 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 July , 1974.

*John S. Van Patten*  
*Martha Funaro*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

The ESTATE OF GEORGE F. KAUFMAN :  
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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 July , 19 74, she served the within  
Notice of Decision (or Determination) by (certified) mail upon EDWARD MONDORE, ESQ.

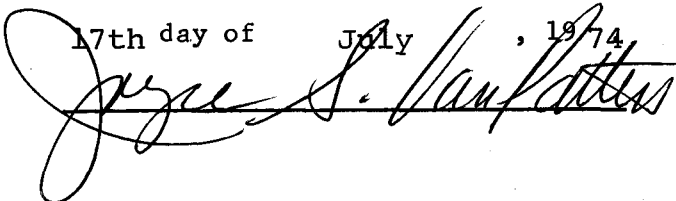

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Edward Mondore, Esq.  
Steiner and Mondore  
90 State Street  
Albany, New York

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 July , 19 74.

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

The ESTATE OF GEORGE F. KAUFMAN :  
KINGSTON TRUST COMPANY, EXECUTOR, and  
ELIZABETH D. KAUFMAN :  
For a Redetermination of a Deficiency or  
a Refund of Personal Income :  
Taxes under Article(s) 16 of the  
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State of New York  
County of Albany

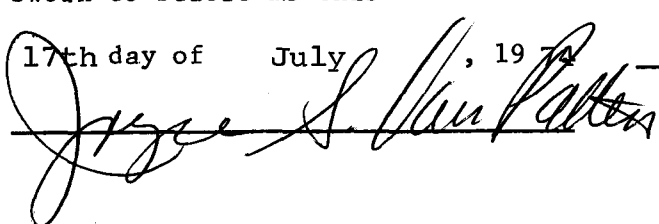
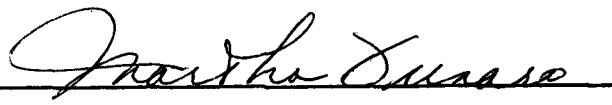
MARTHA FUNARO, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 17th day of July, 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon EUGENE J. STEINER, ESQ.

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Eugene J. Steiner, Esq.  
Steiner and Mondore  
90 State Street  
Albany, 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 July, 1974  
  




STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

BUILDING 9, ROOM 214-A  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655  
MR. LEISNER 457-2657  
MR. COBURN 457-2896

**DATED:** Albany, New York  
**July 17, 1974**

**Mr. William C. Kaufman**  
**201 Washington Avenue**  
**Saugerties, New York**

**Dear Mr. Kaufman:**

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

Please take further notice that pursuant to  
Section(s) **375** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **90 days**  
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**

HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application :  
of :  
The ESTATE OF GEORGE F. KAUFMAN :  
KINGSTON TRUST COMPANY, EXECUTOR, and :  
ELIZABETH D. KAUFMAN : DETERMINATION  
for Revision or Refund of Personal Income :  
Taxes under Article 16 of the Tax Law for :  
the Years 1954, 1955, 1956, 1957, 1958, :  
1959 and 1960. :  
:

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The Estate of George F. Kaufman, Kingston Trust Company, Executor, and Elizabeth D. Kaufman filed application for refund of personal income taxes under Article 16 of the Tax Law for the years 1954 through 1960. The aforementioned applications were denied. A hearing was demanded and duly held on January 20, 1965, at the offices of the State Tax Commission, State Campus, Albany, New York, before Vincent P. Molineaux, Hearing Officer. The applicants were represented by Edward Mondore, Esq. and Eugene J. Steiner, Esq.

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

ISSUES

The issues are whether the applications for refund for the years 1954 through 1960 were timely filed and in the alternative whether applicants may be granted a special refund pursuant to section 373(3) of the Tax Law.

FINDINGS OF FACT

1. The application for refund for the years 1954 through 1958 were filed on April 10, 1962, and were not filed within the two-year period. The applications for 1959 and 1960 were filed within the two-year period but were claims for refund of taxes paid for the years 1954 through 1958.

2. Applicant, George F. Kaufman (deceased), had acted as trustee and guarantor of certain real property held by a corporation. When said corporation failed to pay debts to applicant, he caused said corporation to convey the aforementioned real property to him. Applicant, George F. Kaufman, and later his estate held this property, collected rent and paid expenses and income tax on said property. In 1959, the New York Supreme Court ordered reconveyance of said property and return of all rents and other payments, to be made by George F. Kaufman or his estate to said corporation. Applicants therefore asserted that excess income had been reported in 1954, 1955, 1956, 1957, 1958 and claimed refund is due them.

CONCLUSIONS OF LAW

A. The applications for refund pursuant to section 374 of the Tax Law for the years 1954, 1955, 1956, 1957 and 1958 were not timely filed and are barred by the two-year statute of limitations.

B. The applications for refund pursuant to section 374 of the Tax Law for the years 1959 and 1960 are invalid on substantive grounds as they are based on claims for refund of

taxes paid in the years 1954 through 1958.

C. The applicants' request that the State Tax Commission invoke section 373(3) of the Tax Law for a special refund is denied in that such facts and circumstances as exist in this case do not justify the application of that section in the light of its purpose and prior administrative interpretation.

DECISION

The applications are denied and the refunds are denied.

DATED: Albany, New York  
July 17, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER