

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition

of

DANIEL HAIKEN

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) 1962 and 1963:

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

State of New York  
County of Albany

LYNN PUORTO, 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 January, 1970, she served the within Notice of Decision (~~or Determination~~) by (certified) mail upon Daniel Haiken (~~representative of~~) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Daniel Haiken, 1122 Albert Road, No. Bellmore, LI NY and by depositing same enclosed in a postpaid properly addressed wrapper in a (~~post office~~ 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

6th day of January, 1970.

Edward Rock

Lynn Puorto

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

DANIEL HAIKEN

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) 1962, 1963 :

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

State of New York  
County of Albany

LYNN PUORTO

, 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 January <sup>70</sup>, 19~~62~~, she served the within  
Notice of Decision (~~XXXXXXXXXXXX~~) by (certified) mail upon

Eli Wolman

(representative of) the petitioner in the within

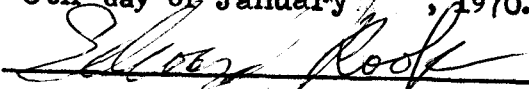
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. Eli Wolman, 61-43 146th Street  
Flushing, New York 11367

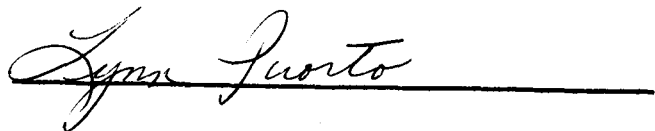
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the United States Post Office Department within the State of New York.

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

6th day of January, 1970.





MEMORANDUM

TO: Mr. James Scott

FROM: Edward Rook

SUBJECT: Daniel Haiken  
Default Order - Years 1962 & 1963

Your memorandum refers to a technical error in regard to the notice of hearing and the resulting finding in default.

The business activities of the petitioner, described as traveling salesman, in which the usual characteristics of an employer-employee relationship are lacking, leave no doubt that the petitioner is subject to the unincorporated business tax. I note also that the deficiency notice was issued after the taxpayer had been unresponsive to requests for information regarding his business activities.

I am unable to find any meritorious reason to delay this matter any longer, and recommend that appropriate action be taken to enforce collection of the outstanding deficiency.

If the taxpayer raises a procedural question at some later date, the matter should be referred to the Hearing Unit for advice.

EDWARD ROOK  
Secretary to the  
State Tax Commission

LAN:jw

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition of :  
 :  
 DANIEL HAIKEN :  
 Concerning Personal Income tax(es) : DEFAULT ORDER  
 Pursuant to Article 22 :  
 of the Tax Law for the year(s) :  
 1962 and 1963 :  
 :

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A formal hearing having been scheduled on November 25, 1969 at 1:30 P.M. at the offices of the State Tax Commission in the City of New York, New York upon the petition by the taxpayer, and the taxpayer having failed to appear after being duly notified thereof;

Now on motion of the attorney for the Department of Taxation and Finance,

THE STATE TAX COMMISSION hereby decides that the taxpayer has defaulted at said scheduled hearing, and that the petition is denied for his non-appearance.

Dated: Albany, New York, this 17th day of December 1969.

STATE TAX COMMISSION

Norman Galloran  
PRESIDENT

Bruce Maculey  
COMMISSIONER

Milton Koern  
COMMISSIONER