

*Income Tax Determination*  
*A-2*  
*Kaufman, Max &*  
*Ida*

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
	:	
of	:	
	:	
MAX & IDA KAUFMAN	:	Affidavit of Mailing
	:	of Notice of Decision,
	:	by Registered 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) 1959	:	

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State of New York  
County of Albany

Patricia Whitman, being duly sworn, deposes and says, that she is an employee of the Department of Taxation and Finance, and that on the 2nd day of September, 1969, she served the within Notice of Decision (or of "Determination") by registered mail upon Max & Ida Kaufman

the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Max Kaufman, 2166 Bronx Parkway, East, New York, NY

and by delivering the same at Room 214a, Building 8, Campus, Albany, marked "REGISTERED MAIL" to a messenger of the Mail Room, Building 9, Campus, Albany, to be mailed by registered mail.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this  
2nd day of September, 19 69

*Grace E. Pritchard*

*Patricia Whitman*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
MAX & IDA KAUFMAN	:	Affidavit of Mailing
	:	of Notice of Decision,
	:	by Registered 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) 1959	:	

State of New York  
County of Albany

Patricia Whitman, being duly sworn, deposes and says, that she is an employee of the Department of Taxation and Finance, and that on the 2nd day of September, 19 69 she served the within Notice of Decision (or of "Determination") by registered mail upon Mr. Philip E. German Representative for the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Philip E. German, 55 Liberty Street, New York, NY 10005 and by delivering the same at Room 214a, Building 8, Campus, Albany, marked "REGISTERED MAIL" to a messenger of the Mail Room, Building 9, Campus, Albany, to be mailed by registered mail.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this

2nd day of September, 1969.

Grace E. Pritchard

Patricia Whitman

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Application	:	
of	:	
MAX & IDA KAUFMAN	:	DETERMINATION
For Revision or Refund of Personal	:	
Income Tax under Article 16 of the	:	
Tax Law for the Year 1959	:	

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The taxpayers having filed an application pursuant to Tax Law Section 374 for revision or refund of personal income tax imposed by Article 16 of the Tax Law for the year 1959 under a notice of additional assessment dated February 27, 1961, and such application having been denied and a hearing thereon having been demanded and duly scheduled for 11:00 A.M. June 26, 1969, at Room 781, 80 Centre Street, New York, New York, before Nigel G. Wright, Hearing Officer, and all papers in the possession of the Department of Taxation and Finance pertaining to said assessment having been duly examined and considered,

The State Tax Commission hereby

FINDS:

(1) Neither the taxpayer nor anyone on his behalf appeared at the time and place of the hearing and no explanation has been forthcoming.

(2) The notice of additional assessment denied a loss derived from a partnership where the loss of the partnership is due to an alleged bad debt deduction which is disallowed because (a) the money advanced by the partnership was advanced as a contribution of capital and not as a debt, and (b) because the only evidence of such worthlessness, that the debtors assigned their assets for the benefit of creditors, is not sufficient to show the worthlessness of the alleged debt.

Upon the foregoing findings the State Tax Commission  
DETERMINES:

- (A) The taxpayer voluntarily defaulted in this proceeding.
- (B) The notice of additional assessment has a reasonable basis in fact and in law.
- (C) The assessment does not include taxes or other charges which could not have been lawfully demanded.
- (D) The demand for hearing is dismissed and the assessment is affirmed together with such additional charges, if any, as may be lawfully due under Sections 376 and 377 of the Tax Law.

DATED: Albany, New York  
August 12, 1969

STATE TAX COMMISSION

Norman Gelman  
PRESIDENT

Bruce Manley  
COMMISSIONER

Milton Koene  
COMMISSIONER