

Income Tax Determination
Tomchin, Morris 19-2

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
MORRIS TOMCHIN	:	Affidavit of Mailing
	:	of Notice of Decision,
	:	by Registered Mail
For a Redetermination of a Deficiency	:	
or a Refund of Personal	:	
Taxes under Article(s) 22 of the Tax	:	
Law for the year(s) 1962 & 1963	:	

State of New York
County of Albany

LYNN HORODOWICH, being duly sworn, deposes and says, that she is an employee of the Department of Taxation and Finance, and that on the 10th day of September, 1969, she served the within Notice of Decision (or of "Determination") by registered mail upon Morris Tomchin the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Morris Tomchin, 80-14 Bell Boulevard, Queens Village 27, 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
10th day of September, 1969.

Grace E. Pritchard

Lynn M. Horodowich

To Mr. Rook.....

To be submitted to the Commission,
upon your approval.

August 18, 1969

LAN:jw

A handwritten signature in dark ink, appearing to be 'LAN', written in a cursive style.

From Lawrence A. Newman

DEPARTMENT OF TAXATION AND FINANCE

Tomchin, Morris

MEMORANDUM

TO: Mr. Edward Rook
FROM: Lawrence Newman
SUBJECT: Default Orders

DATE August 18, 1969
OFFICE Hearing Room

- (1) Melvin W. and Carmen L. Jaquier
Art. 22 Year 1961
- (2) Rose Hurtis
Art. 22 Year 1961
- (3) Nicola and Clementine Orlando
Art. 23 Year 1961
- (4) Frank Ignieri
Art. 22 Years 1961 and 1963
- (5) Max Tomchin
Art. 22 Years 1962 and 1963
- (6) Morris Tomchin
Art. 22 Years 1962 and 1963

The following facts apply to the cases under consideration:

(1) A notice to appear for a formal hearing was sent to the taxpayer and his representative at the last addresses known to the Income Tax Bureau.

(2) Neither the taxpayer nor his representative appeared at the time of the hearing, and no one has contacted the hearing officer in any manner to explain the lack of an appearance.

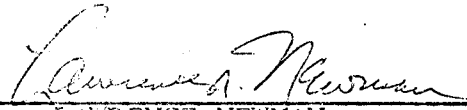
(3) The original determination and related papers were reviewed for the possibility of discovering patent error or illegality.

(4) Most of the cases contain a history of non-compliance with Department requests for information, and there is suspicion in such cases that the taxpayer is at least partly motivated to delay collection efforts seemingly without merit.

(5) A short-form order of default has been prepared which denies the taxpayer's petition by reason of his default and will serve to permit resumption of collection activities.

(6) If the taxpayer or his representative requests a reopening of the case within a reasonable time, a hearing will be scheduled for the purpose of examining the merits of the petition fully. This is not expected to occur, except under very unusual circumstances.

I offer these six default orders for the approval of the Commission.



LAWRENCE NEWMAN
Hearing Officer

LAN:jw

STATE OF NEW YORK
STATE TAX COMMISSION

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

A formal hearing having been scheduled on June 6, 1969 at 9:30 A.M. at the offices of the State Tax Commission in the City of New York, New York upon the petition of 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,

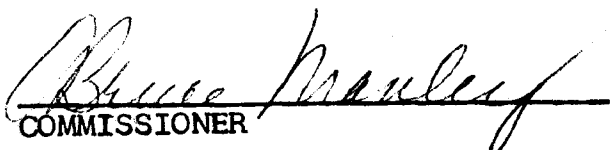
THE STATE TAX COMMISSION hereby decides that the taxpayer has defaulted at said scheduled hearing, and that the petition is denied for his non-appearance.

Dated: Albany, New York, this 9th day of September 19 69 .

STATE TAX COMMISSION



PRESIDENT



COMMISSIONER



COMMISSIONER