

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition

of  
The Estate of Arthur I. Levine  
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) 1960 & 1961

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

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State of New York  
County of Albany

Janet Wright, 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 9th day of March, 1970, she served the within Notice of Decision (~~or Determination~~) by (certified) mail upon The Estate of Arthur I. Levine (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: The Estate of Arthur I. Levine  
Betsy Levine, Executrix,  
218 La Puerta Way  
Palm Beach, Florida  
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

9th day of March, 1970.

Marie Buckley

Janet Wright

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition  
of  
The Estate of ARTHUR I. LEVINE  
For a Redetermination of a Deficiency  
or for Refund of Personal Income Taxes  
under Article 22 of the Tax Law for  
the Years 1960 and 1961

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DECISION

The taxpayer having filed a petition pursuant to Tax Law Section 689 for a redetermination of a deficiency or for refund of personal income taxes imposed by Article 22 of the Tax Law for the years 1960 and 1961 as stated in a notice of deficiency dated September 16, 1963, and a hearing thereon having been duly scheduled for 9:30 A. M. on September 16, 1969, at Room 779, 80 Centre Street, New York City, before Nigel G. Wright, Hearing Officer, and no appearance having been made by the taxpayer or by anyone on his behalf and upon the application of Alexander Weiss, of Counsel to Edward H. Best appearing on behalf of the Income Tax Bureau and the file of the Department of Taxation and Finance with respect to such petition 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. The law firm representing the taxpayer notified the Commission that the firm no longer represented the taxpayer .
- (2) A deficiency was asserted on March 27, 1963, for tax

due from the estate for 1960 in the amount of \$2603.87 and for 1961 in the amount of \$2825.89 together with a 25% penalty for each year under Tax Law Sec 685(a).

(3) The deficiencies were asserted on evidence that the decedent when alive had been a domiciliary of the State of New York, and there was no evidence to rebut the presumption that he remained a domiciliary at the time of his death.

(4) There is no evidence that the taxpayer's failure to file a return was due to a reasonable cause and not due to willful neglect.

Upon the foregoing findings and all the evidence in the case, the State Tax Commission hereby

DECIDES:

(A) The taxpayer voluntarily defaulted in this proceeding.

(B) The deficiencies asserted have a reasonable basis in law and in fact.

(C) The petition for redetermination is dismissed and the deficiencies, including penalties as stated in paragraph number two, are affirmed together with such interest as may be lawfully due under Section 684 of the Tax Law.


Dated: Albany, New York

STATE TAX COMMISSION

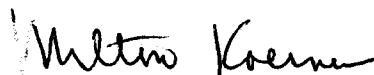
March 9th, 1970



PRESIDENT



COMMISSIONER



COMMISSIONER