

STATE OF NEW YORK  
STATE TAX COMMISSION

Puck, L  
per Dec  
1970

In the Matter of the Petition

of

Lawrence Puck

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) 1955 & 1956:

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

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 26th day of March, 1970, she served the within  
Notice of ~~Determination~~ (or Determination) by (~~CERTIFIED~~) mail upon Lawrence  
Puck (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Lawrence Puck  
c/o Klein & Ziegler  
22 East 40th Street  
New York, N.Y.  
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

26th day of March, 1970

Maria Burchley

Janet Wright

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
LAWRENCE PUCK	:	DETERMINATION
for Revision or Refund of Personal	:	
Income Tax under Article 16 of the	:	
Tax Law for the Years 1955 and 1956	:	

The taxpayer having filed applications pursuant to Tax Law Section 374 for revision of personal income tax under Article 16 of the Tax Law as assessed under notices each dated March 9, 1959 and such applications having been denied and a hearing thereon having been demanded and duly scheduled for 11:00 A.M. on March 5, 1970 before Nigel G. Wright, Hearing Officer, at Room 781, 80 Centre Street, New York City and no appearance having been made by the taxpayer or by anyone on his behalf and upon the application of Alexander Weiss, Esq., 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 said applications having been duly examined and considered,

The State Tax Commission hereby

FINDS:

1. Notices of hearing were sent to the taxpayer in care of his accountants as requested on the application for revision. The notices were marked to the last street address shown thereon for such accountants and also to a more recent address known to the Department for such accountants. The Department has no knowledge of the whereabouts of the taxpayers. The accountants have not responded to the notices sent.

2. The assessments were based upon the denial of certain credits and of certain deductions as excessive and unsubstantiated. After the applications were filed the assessments were reduced by letter dated September 15, 1961 to take into account Federal audit ~~changes~~ and were restated to be \$93.33 for 1955 and \$120.93 for 1956 plus statutory charges for each year.

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

DETERMINES:

A. The taxpayer voluntarily defaulted in this proceeding.

B. The assessments, as restated on September 15, 1961 and as set forth in paragraph two do not include taxes or other charges which could not have been lawfully demanded and, as restated, are affirmed together with such interest and other charges, if any, as may be lawfully due pursuant to Sections 376 and 377 of the Tax Law.

C. The applications for revision are dismissed.

DATED: Albany, New York

*March 24, 1970*

STATE TAX COMMISSION

*Norman Gallman*  
\_\_\_\_\_  
COMMISSIONER

*Bruce Mawley*  
\_\_\_\_\_  
COMMISSIONER

*Milton Korman*  
\_\_\_\_\_  
COMMISSIONER