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STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

Morris H. Starobin

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) 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) 1954

State of New York County of Albany

Claire A. Draves , 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 29th day of December , 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Morris H. Starobin

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Morris H. Starobin
Sprucewood Lane

Westport, Connecticut

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

29th day of Degember

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Morris H. Starobin

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) 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) 1954

State of New York County of Albany

Claire A. Draves , 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 29th day of December , 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon Harry Cohen, Cpa

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Harry Cohen, CPA

11 West 42nd Street New York, New York Room 540

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

29th day of December / , 1979

Claire a Diaves

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application

of

MORRIS H. STAROBIN

DEFAULT ORDER

For Revision or Refund or Personal Income Taxes under Article 16 of the Tax Law for the year 1954

The above-named taxpayer has applied to the State Tax

Commission for a revision or refund of his additional tax assessment
as issued by the State Tax Commission on his 1954 Personal Income

Tax Return. A formal hearing on the application was scheduled for

April 1, 1968 at 10:20 A.M. at the office of the State Tax

Commission in the City of New York before, Hearing Officer, Alfred

Rubenstein. Notice of said hearing was duly given to the taxpayer,
the taxpayer failed to appear at the hearing and no one appeared on
his behalf. His default has been duly recorded.

On motion of the Counsel for the Department of Taxation and Finance, IT IS ORDERED that the application is hereby denied.

DATED: Albany, New York

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STATE TAX COMMISSION

COMMISSIONER

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COMMISSIONER