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STATE OF NEW YORK  
STATE TAX COMMISSION

TAX \_\_\_\_\_  
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PAY TO ORDER \_\_\_\_\_  
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In the Matter of the Application  
of  
LAWRENCE PUCK  
for Revision or Refund of Personal  
Income Tax under Article 16 of the  
Tax Law for the Years 1955 and 1956

HEARD BY \_\_\_\_\_  
BY \_\_\_\_\_  
BY \_\_\_\_\_  
BY \_\_\_\_\_  
BY \_\_\_\_\_  
BY \_\_\_\_\_  
BY \_\_\_\_\_  
BY \_\_\_\_\_

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 393.33 for 1955 and 6120.93 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 Gellman  
COMMISSIONER

Barrie Maxwell  
COMMISSIONER

Walter Korman  
COMMISSIONER