In the Matter of the Petition

of

Emil Morton

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 & 22 of the Tax Law for the (Year(s)1957, 1958, 1959, 1963 and 1964

State of New York County of Albany

Martha Funaro , 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 30th day of April , 19 71, she served the within Notice of Decision (or Determination) by (certified) mail upon David Shapiro

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: David Shapiro
420 Lincoln Road
Miami Beach 39, 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

30th day of April , 1971

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In the Matter of the Petition

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Emil Morton

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 & 22 of the
Tax Law for the (Year(s) 1957, 1958, 1959, 1963 & 1964.

State of New York County of Albany

Martha Funaro , 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 30th day of April , 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Emil Morton (representative of) the petitioner in the within

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

5646 North Bay Road Miami 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

30th day of April / , 1971.

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## STATE OF NEW YORK

## STATE TAX COMMISSION

In the Matter of the Petition

of

EMIL MORTON

DEFAULT ORDER

for a Redetermination of a Deficiency or for Refund of Personal Income Taxes under Articles 16 & 22 of the Tax Law for the Years 1957, 1958, 1959, 1963 and 1964.

Petitioner, Emil Morton, has filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 16 & 22 of the Tax Law for the years 1957, 1958, 1959, 1963 and 1964. (File No. 13218128). A formal hearing on the petition was scheduled before Nigel G. Wright, Hearing Officer, for January 27, 1971, at 1:30 P.M. at the offices of the State Tax Commission, 80 Centre Street, New York, New York. Notice of said hearing was duly given to petitioner. Petitioner failed to appear at the hearing and no one appeared on his behalf. His default has been duly recorded.

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Now on motion of the attorney for the Department of Taxation and Finance,

IT IS ORDERED that the petition of Emil Morton be and the same is hereby denied.

DATED: Albany, New York
April 30, 1971

STATE TAX COMMISSION

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COMMISSIONER

COMMISSIONER