In the Matter of the Petition

of

SELIG KAPLAN

For a Redetermination of a Deficiency or a Refund of Personal Income
Taxes under Article(sx) 22 of the
Tax Law for the (Year(sx) 1969

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

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 7th day of November, 19 73, she served the within Notice of Decision (or Determination) by (certified) mail upon Selig Kaplan (representative of) the petitioner in the within

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

6464-215th Street Bayside, New York

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

7th day of November , 1973

Grantha Sugars

In the Matter of the Petition

of

SELIG KAPLAN

For a Redetermination of a Deficiency or a Refund of Personal Income
Taxes under Article(sx) 22 of the
Tax Law for the (Year(sx) 1969

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

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 7th day of November, 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon Jacob Oliner, Esq. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Jacob Oliner, Esq.

60 East 42nd Street
New York, New York 10017

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

7th day of November, 1973

marka Suraro



STATE TAX COMMISSION. Mario A. Procaccino

PRESIDENT

## STATE OF NEW YORK

## DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A STATE CAMPUS ALBANY, N. Y. 12226

> AREA CODE 518 457-2655, 6, 7

STATE TAX COMMISSION, HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

A. BRUCE MANLEY
MILTON KOERNER

DATED: Albany, New York
November 7, 1973

Mr. Selig Kaplan 6464-215th Street Bayside, New York

Dear Mr. Kaplan:

Please take notice of the **Default Order** of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section (25) 690 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 4 months from the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addressed to the undersigned. These will be referred to the proper party for reply.

Enc.

Faul B. Coburn HEARING OFFICER

cc: Petitioner's Representative Law Bureau

## STATE OF NEW YORK

## STATE TAX COMMISSION

In the Matter of the Petition

of

SELIG KAPLAN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article 22 of the Tax Law for the Years 1968 and 1969.

Petitioner, Selig Kaplan, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the years 1968 and 1969. (File No. 11-1982249).

A formal hearing on the petition was scheduled before Paul B.

Coburn, Hearing Officer, at the offices of the State Tax Commission,

80 Centre Street, New York, New York, on March 22, 1973, at 2:45 P.M.

Notice of said formal hearing was given to petitioner and petitioner's representative, Jacob Oliner, Esq. Petitioner or petitioner's representative did not appear at the formal hearing. A default has been duly noted.

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

ORDERED that the petition of Selig Kaplan be and the same is hereby denied.

DATED: Albany, New York November 7, 1973 STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

COMMISSIONER