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DEPARTMENT OF TAXATION AND FINANCE

MEMORANDUM

TO: James Scott, Esq. - Law Bureau
FROM: Paul B. Coburn, Hearing Officer
SUBJECT: John Kotowski

DATE July 11, 1973
OFFICE Hearing Unit

State Tax Commission

Default Order, dated: March 27, 1973

I am returning the file to you herewith as it will not be necessary for the State Tax Commission to formally vacate the default order in the above case in order that the file be closed.

I discussed this matter with Mr. DiCerbo today, and he is in accord with this procedure.



Paul B. Coburn
Hearing Officer

Attachment

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN KOTOWSKI

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1969 and 1970:

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 27th day of March , 1973, she served the within

Notice of Decision (or Determination) by (certified) mail upon JOHN KOTOWSKI

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

John Kotowski
28 Rustic Road
Yaphank, New York 11980

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

27th day of March , 1973.

Lynn Wilson

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
March 27, 1973

John Kotowski
28 Rustic Road
Yaphank, New York 11980

Dear Mr. Kotowski:

Please take notice of the **DEFAULT ORDER** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 690 of**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 months** after
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 relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,


Paul B. Coburn

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
JOHN KOTOWSKI	:	
for Redetermination of Deficiency or	:	<u>DEFAULT ORDER</u>
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Years 1969 and 1970.	:	

Petitioner, John Kotowski, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the years 1969 and 1970. (File No. 11-2019604).

A calendar call on the petition was scheduled at the offices of the State Tax Commission, 114 Old Country Road, Mineola, New York, on January 22, 1973, at 11:00 A.M. Notice of said calendar call was given to petitioner. Petitioner did not appear at the calendar call. 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 John Kotowski be and the same is hereby denied.

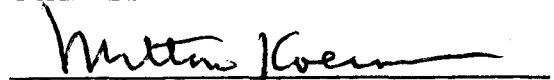
DATED: Albany, New York
March 27, 1973

STATE TAX COMMISSION

COMMISSIONER



COMMISSIONER



COMMISSIONER