

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition  
of  
MARTIN and HELEN SIGMAN  
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.

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

State of New York  
County of Albany

Lynn Wilson , 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 11th day of September , 1973 , she served the within Notice of Decision (or Determination) by (certified) mail upon MARTIN and HELEN SIGMAN (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. and Mrs. Martin Sigman 1801 Dorchester Road Apt. #2-H Brooklyn, 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

11th day of September , 1973

*Janet A. Luzzo*

*Lynn Wilson*

STATE OF NEW YORK  
STATE TAX COMMISSION

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MARTIN SIGMAN and HELEN SIGMAN

For a Redetermination of a Deficiency or  
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Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1969.

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

State of New York  
County of Albany

Lynn Wilson , 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 10th day of July , 1973 , she served the within Notice of Decision (or Determination) by (certified) mail upon MARTIN and HELEN SIGMAN (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Martin and Helen Sigman  
54 Avenue De New York  
Paris 16, France

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

10th day of July , 1973.

Jantha J. Russo

Lynn Wilson



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

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

AREA CODE 518  
457-2655, 6, 7

STATE TAX COMMISSION

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

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

**DATED:** Albany, New York  
**July 10, 1973**

**Martin and Helen Sigman**  
**54 Avenue De New York**  
**Paris 16, France**

**Dear Mr. and Mrs. Sigman:**

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

Please take further notice that pursuant to **section 690**  
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

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In the Matter of the Petition :  
of :  
MARTIN SIGMAN and HELEN SIGMAN : DEFAULT ORDER  
for Redetermination of Deficiency or :  
for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Year 1969. :

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Petitioners, Martin Sigman and Helen Sigman, filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1969. (File No. 9-49114289).

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 June 20, 1973, at 10:45 A.M. Notice of said formal hearing was given to petitioners. Petitioners 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 Martin Sigman and Helen Sigman be and the same is hereby denied.

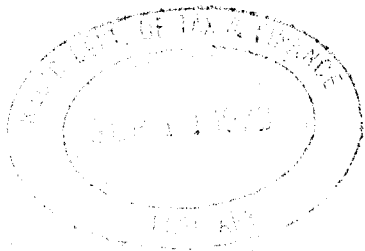
DATED: Albany, New York  
July 10, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER



MEMORANDUM

TO: Mr. Gabriel DiCerbo, Chief  
Review Unit  
Income Tax Bureau  
Room 104, Building #8

DATE: 8/29/73

FROM: Hearing Unit  
Room 214A, Building #9

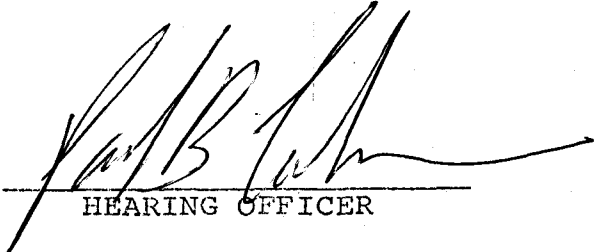
SOCIAL SECURITY NO.

110-32-6098 (H)

078-36-9701 (W)

RE: MARTIN & HELEN SIGMAN

Please advise as to the last known address for the above named taxpayer.

  
HEARING OFFICER

Taxpayer's last known address is:

1801 DORCHESTER ROAD  
# 2H.  
BROOKLYN, NEW YORK

AD 32 (10-71) 50M

STATE OF NEW YORK  
Department of Taxation and Finance  
STATE CAMPUS  
ALBANY, N. Y. 12227

**N'HABITE PAS  
L'ADRESSE INDIQUEE**

*Received by  
Mr. Robert  
C. [unclear]*

Martin and Helen Sigman

54 Avenue De New York

Paris 16, France

*Att: Paul B. #9  
Bldg*

**N'HABITE PAS L'ADRESSE INDIQUEE  
RETOUR A L'ENVOYEUR**

**N'HABITE PAS L'ADRESSE INDIQUEE  
RETOUR A L'ENVOYEUR**