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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

BESS M. NIEDERMAN

For a Redetermination of a Deficiency or
a Refund of **Personal Income**
Taxes under Article ~~(x)~~ 22 of the
Tax Law for the Year ~~(x)~~ 1968

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

State of New York
County of Albany

Janet Mack, 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 October, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Bess M. Niederman

~~(representative of the)~~ the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

Miss
wrapper addressed as follows: Bess M. Niederman
c/o D. Friedman & Co.
366 Madison Avenue

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 the)~~
~~xx~~ 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 October, 1974

Janet Mack

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

BESS M. NIEDERMAN

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) 22 of the
Tax Law for the Year(s) 1968

State of New York
County of Albany

Janet Mack, 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 October, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Sol Cooper

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Sol Cooper

c/o D. Friedman & Co.
366 Madison Avenue

New York, New York 10017

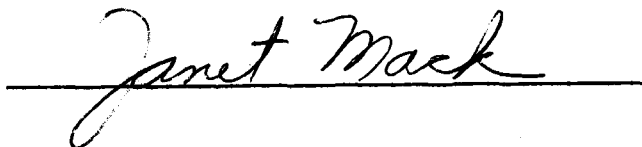
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

30th day of October, 1974







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

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

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655
MR. LEISNER 457-2657
MR. COBURN 457-2896

DATED: Albany, New York

October 30, 1974

**Miss M. Niederman
c/o D. Friedman & Co.
366 Mallon Avenue
New York, New York 10017**

Dear Miss Niederman:
Please take notice of the **DEFAULT ORDER**
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section **(x) 690** of the Tax Law, any
proceeding in court to review an adverse deci-
sion 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.

Very truly yours,

Paul B. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
BESS M. NIEDERMAN	:	
for Redetermination of Deficiency or	:	<u>DEFAULT ORDER</u>
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Year 1968.	:	

Petitioner, Bess M. Niederman, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1968. (File No. 8-16597053.)

A calendar call on the petition was scheduled at the offices of the State Tax Commission, Room 65-05, 2 World Trade Center, New York, New York, on Tuesday, September 24, 1974, at 2:00 P.M. Notice of said calendar call was given to petitioner and petitioner's representative, Sol Cooper, P.A. Petitioner or petitioner's representative 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

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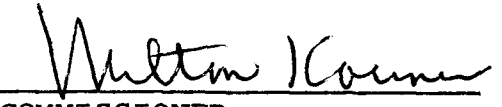
ORDERED that the petition of Bess M. Niederman be and the same is hereby denied.

DATED: Albany, New York
October 30, 1974

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER