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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LEON L. & SASHA SIDELL

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

For a Redetermination of a Deficiency or
a Refund of Personal Income and Unincorporated
Taxes under Article(s) 22 & 23 of the Business
Tax Law for the (Year(s) 1956, 1957, :
1958, 1960 and 1961.

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 6th day of March, 1974, she served the within
Notice of Decision (or Determination) by (certified) mail upon Walter Brock,
Esq. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Walter Brock, Esq.
17 Court Street-Room 505
Buffalo, New York 14202

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

6th day of March, 1974

Myself

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
LEON L. & SASHA SIDELL

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AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
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For a Redetermination of a Deficiency or
a Refund of Personal Income & Unincorporated
Taxes under Article(s) 22 & 23 of the Business
Tax Law for the (Year(s) 1956, 1957, 1958,
1960 and 1961.

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 6th day of March, 1974, she served the within Notice of Decision (or Determination) by (certified) mail upon Mr. & Mrs. Leon L. Sidell (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Mr. & Mrs. Leon L. Sidell
71 Middlesex Road
Buffalo, New York 14216

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

6th day of March, 1974

Ngel B. Knight

Martha Funaro



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

STATE TAX COMMISSION
~~Mario A. Procaccino~~
~~PRESIDENT~~
A. BRUCE MANLEY
MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York
March 6, 1974

Mr. & Mrs. Leon L. Sidell
71 Middlesex Road
Buffalo, New York 14216

Dear Mr. & Mrs. Sidell:

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

Please take further notice that pursuant to
Section(s) **690 & 722** 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,

Edward Rook

EDWARD ROOK

~~XXXXXXXXXXXXXXXXXXXX~~

Secretary, State Tax Commission

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition
of
LEON L. SIDELL and SASHA SIDELL
for a Redetermination of a Deficiency
or for Refund of Personal Income and
Unincorporated Business Taxes under
Articles 16, 16A, 22 and 23 of the
Tax Law for the Years 1956, 1957, 1958,
1960 and 1961.

ORDER

Petitioners, Leon L. Sidell and Sasha Sidell, filed a petition for redetermination of deficiency or for refund of personal income and unincorporated business taxes under Articles 16, 16A, 22 and 23 of the Tax Law for the years 1956, 1957, 1958, 1960 and 1961.

A formal hearing was scheduled before L. Robert Leisner, Hearing Officer, at the offices of the State Tax Commission, Buffalo, New York, on November 13, 1973, at 1:30 P.M.

Walter L. Brock moved, by letter, to set aside the deficiency against Sasha Sidell. Notice of said hearing was given to petitioners' and petitioners' representative. The Commission, on its own motion, took evidence from the examiner that Sasha Sidell did not earn any income during the years in question or sign any returns. Further evidence was received on the merits to show that Leon L. Sidell owed the taxes in issue. No one appeared for the taxpayer, Leon Sidell. A default on the merits was duly recorded against Leon Sidell.


On motion of the attorney for the Department of Taxation and Finance, Saul Heckelman, Esq., (James Scott, Esq., of Counsel), it is


ORDERED that the petition of Leon L. Sidell is denied and the deficiencies are sustained against Leon L. Sidell. It is

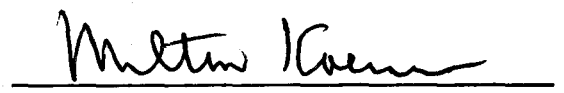
FURTHER ORDERED that there are no deficiencies against Sasha Sidell.

DATED: Albany, New York
March 6, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER