In the Matter of the Petition

of

AFFIDAVIT OF MAILING

MARTIN SOLOW

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund Personal Income Taxes under Article(s) 22 of the Tax Law for the Year(s) oxxxxxiod(x) 1972 and 1973.

State of New York County of Albany

, being duly sworn, deposes and says that Catherine Steele she is an employee of the Department of Taxation and Finance, over 18 years of October , 1976, she served the within age, and that on the 5th day of Martin Solow Default Order by (certified) mail upon

(MECHINENCE INC.) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed Mr. Martin Solow as follows: 24 Hemlock Lane

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 Postal Service within the State of New York.

Roslyn Heights, New York 11577

That deponent further says that the said addressee is the (TEXTESTED RECORDS) XXXXII) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative x of the) petitioner.

Sworn to before me this

1976 5th day of October

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In the Matter of the Petition

of

AFFIDAVIT OF MAILING

MARTIN SOLOW

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income
Taxes under Article (x) 22 of the Tax Law for the Year(s) \*\*X\*\* 22 of the 1972 and 1973.

State of New York County of Albany

Catherine Steele , 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 5th day of October , 1976 , she served the within Default Order by (certified) mail upon Elias Mann, Esq.

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows:

Elias Mann, Esq.

Levin & Weintraub

225 Broadway

New York, New York 10007

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 Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative of the) 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

5th day of October . 1976

enet much

Callerine Steele

TA-3 (2/76)



## STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

October 5, 1976

TELEPHONE: (518) 457-3850

Mr. Martin Solow 24 Hemlock Lane Roslyn Heights, New York 11577

Dear Mr. Solow:

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 from the date of this notice.

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. They will be referred to the proper party for reply.

Frank J. Puccia

Enc.

Supervisor of Small Claims Hearings

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

MARTIN SOLOW

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article(X) 22 of the Tax Law for the Year(s) 1972 & 1973.

Petitioner(), Martin Solow, 24 Hemlock Lane, Roslyn Heights, NY 11577, filed a petition for redetermination of deficiency

or for refund of personal income

taxes under Article(K)

of the Tax Law for the year(s) 1972 & 1973 . File No. (%) 13-1689611.

A small claims hearing on the petition was scheduled before

William Valcarcel, small claims hearing officer , at the offices of the State

Tax Commission, Two World Trade Center, Room 65-31, 65th Floor, New York, NY

on Thursday, August 26, 1976, at 1:15 P.M. . Notice of said small claims

hearing was given to petitioner(x) and petitioner'(s) representative, Elias Mann, Esq.

. Petitioner(x) or petitioner'(s) representative did

not appear at the small claims 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 Solow

be and the same is hereby denied.

DATED: Albany, New York October 5, 1976

STATE TAX COMMISSION

PRES IDENT

COMMISSIONER

COMMISSIONER