In the Matter of the Petition

of

IRA COHEN

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn

, being duly sworn, deposes and says that

The is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 24th day of October , 1977, the served the within Notice of Default Order by (certified) mail upon Ira Cohen

(representatives of) the petitioner in the within proceeding,

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

as follows:

Mr. Ira Cohen

81-11 45th Avenue

Elmhurst, New York 11373

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 nature) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative nature) petitioner.

Sworn to before me this

24th day of October

1977



STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

ADDRESS YOUR REPLY TO

AMES H. TULLY JR., PRESIDENT MILTON KOERNER THOMAS H. LYNCH October 24, 1977

TELEPHONE: (518) 457-1723

Mr. Ira Cohen 81-11 45th Avenue Elmhurst, New York 11373

Dear Mr. Cohen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(8) 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.

Very truly yours,

Enc.

Aloysius J. Nendsa

Supervisor of Tax Conferences

cc: Mackranolxaniolkasokerasoel

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

IRA COHEN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income
Taxes under Article(\*) 22 of the Tax Law for the Year(\*) 1972

Petitioner(s) Ira Cohen, 81-11 45th Avenue, Elmhurst, New York 11373

filed a petition for redetermination of deficiency

or for refund of personal income

taxes under Article(s)

of the Tax Law for the year(s) 1972

. File No.(€) 15376

A pre-hearing conference on the petition was scheduled before

John S. Juva, Conferee , at the offices of the State

Tax Commission, Two World Trade Center, 65th Fl., Rm. 65-51, New York, N.Y. 10047

on July 8, 1977 at 9:00 a.m. . Notice of said pre-hearing

conference was given to petitioner(s)xxandxpetitioner(s)xx

ORDERED that the petition of Ira Cohen be and the same is hereby denied.

DATED: Albany, New York
October 24, 1977

STATE TAX COMMISSION

Mr. or

COMMUSSIONER

COMMISSIONER