

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
NATHAN & GLADYS LUDACER

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income & Unincorporated Business :  
Taxes under Article(s) 22 & 23 of the :  
Tax Law for the Year(s) ~~or Period(s)~~ :  
1965, 1966, 1967 and 1968.

State of New York  
County of Albany

Bruce Batchelor , 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 28th day of March , 1977, she served the within  
Notice of Default Order by (certified) mail upon Nathan & Gladys Ludacer

(~~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. Nathan Ludacer  
30 Barstow Road  
Great Neck, NY 11021

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

28th day of March , 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

NATHAN & GLADYS LUDACER

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
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of Personal Income & Unincorporated Business :  
Taxes under Article(s) 22 & 23 of the :  
Tax Law for the Year(s) or Period(s) :  
1965, 1966, 1967 and 1968.

State of New York  
County of Albany

Bruce Batchelor , 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 28th day of March , 1977, she served the within  
Notice of Default Order by (certified) mail upon Menachem David, CPA

(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Menachem David, CPA  
82 Beaver Street  
New York, NY 10005

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

28th day of March , 1977.

Bruce Batchelor

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

March 28, 1977

TELEPHONE: (518) **457-1723**

Mr. & Mrs. Nathan Ludacer  
30 Barstow Road  
Great Neck, NY 11021

Dear Mr. & Mrs. Ludacer:

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

Please take further notice that pursuant to  
Section(s) **690 and 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.

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,

**Paul B. Coburn**  
Supervising Tax  
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

NATHAN & GLADYS LUDACER

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
Personal Income and Unincorporated Business :  
Taxes under Article(s) 22 & 23 of the Tax Law for the :  
Year(s) 1965, 1966, 1967 and 1968. :

Petitioner(s), Nathan and Gladys Ludacer, 30 Barstow Road, Great Neck,  
New York 11021 filed a petition for redetermination of deficiency  
personal income and  
or for refund of unincorporated business taxes under Article(s)  
22 & 23 of the Tax Law for the year(s) 1965, 1966, 1967 and 1968 . File No. (x) 13285

A formal hearing on the petition was scheduled before  
Frank A. Romano, Hearing Officer , at the offices of the State  
Tax Commission, Two World Trade Center, 65th Floor, New York, New York  
on Wednesday, February 16, 1977 at 1:15 P.M. . Notice of said formal  
hearing was given to petitioner(s) and petitioner(s) representative,  
Menachem David, CPA . Petitioner(s) or petitioner(s) representative 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

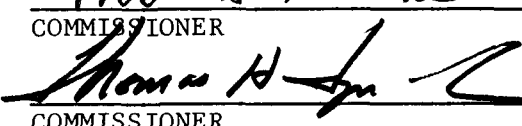
ORDERED that the petition of NATHAN & GLADYS LUDACER  
be and the same is hereby denied.

DATED: Albany, New York  
March 28, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

March 28, 1977

TELEPHONE: (518) 457-1723

Mr. & Mrs. Nathan Ludacer  
30 Barstow Road  
Great Neck, NY 11021

Dear Mr. & Mrs. Ludacer:

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

Please take further notice that pursuant to  
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proceeding in court to review an adverse deci-  
sion must be commenced within 4 months  
from the date of this notice.

Inquiries concerning the computation of tax  
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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,

Paul E. Coburn  
Supervising Tax  
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

**NATHAN & GLADYS LUDACER**

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
**Personal Income and Unincorporated Business**  
Taxes under Article(s) **22 & 23** of the Tax Law for the  
Year(s) **1965, 1966, 1967 and 1968.**

Petitioner(s), **Nathan and Gladys Ludacer, 30 Barstow Road, Great Neck,  
New York 11021**

filed a petition for redetermination of deficiency  
**personal income and**  
or for refund of **unincorporated business** taxes under Article(s)  
**1965, 1966,**  
**22 & 23** of the Tax Law for the year(s) **1967 and 1968** . File No. (x) **13285**

A **formal hearing** on the petition was scheduled before  
**Frank A. Romano, Hearing Officer** , at the offices of the State  
Tax Commission, **Two World Trade Center, 65th Floor, New York, New York**  
on **Wednesday, February 16, 1977** at **1:15 P.M.** . Notice of said **formal**  
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**Menachem David, CPA** . Petitioner(s) or petitioner(s) representative did  
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Now on motion of the attorney for the Department of Taxation and Finance,  
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ORDERED that the petition of **NATHAN & GLADYS LUDACER**  
be and the same is hereby denied.

DATED: Albany, New York  
March 28, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

## STATE OF NEW YORK

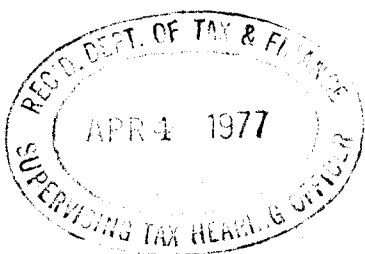
Department of Taxation and Finance

## TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

~~Mr. & Mrs. Nathan Ludacer  
30 Barstow Road  
Great Neck, NY 11021~~



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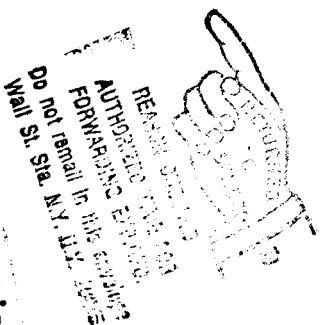
STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

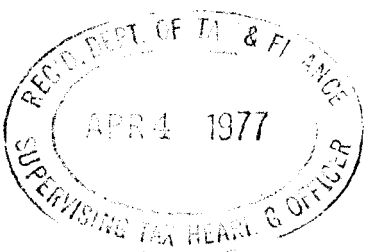
STATE CAMPUS

ALBANY, N. Y. 12227



Menachem David, CPA  
82 Beaver Street  
New York, NY 10005

Not in Directory







STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

March 28, 1977

TELEPHONE: (518) **457-1723**

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30 Barstow Road  
Great Neck, NY 11021

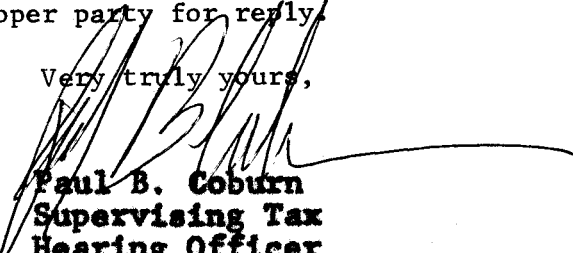
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for Redetermination of Deficiency or for Refund of  
Personal Income and Unincorporated Business  
Taxes under Article(s) 22 & 23 of the Tax Law for the  
Year(s) 1965, 1966, 1967 and 1968.

DEFAULT ORDER

Petitioner(s), Nathan and Gladys Ludacer, 30 Barstow Road, Great Neck,  
New York 11021 filed a petition for redetermination of deficiency  
or for refund of personal income and unincorporated business taxes under Article(s)  
22 & 23 of the Tax Law for the year(s) 1965, 1966, 1967 and 1968 . File No. (x) 13285

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Frank A. Romano, Hearing Officer , at the offices of the State  
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