

\$32,747.29 for 1966; that he was entitled to a statutory credit of \$10.00 for each of said years; and that his taxable business income for unincorporated business tax purposes was \$12,039.89 for 1965 and \$12,561.08 for 1966.

C. That although the petitioner filed an amended Federal return for the year 1967 and subsequently received a refund from the Internal Revenue Service based upon an inventory adjustment for a prior year, he did not properly file a claim for refund with the New York State Income Tax Bureau within the period of limitation, in accordance with the meaning and intent of section 687 of the Tax Law. Accordingly, the claim for refund for the year 1967 is denied.

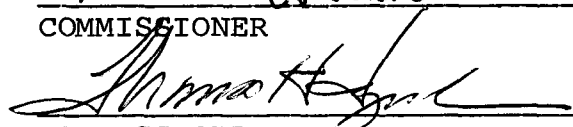
D. That the petition of Joseph Goldberg is granted to the extent indicated in Conclusion of Law "B", supra; that the Income Tax Bureau is hereby directed to accordingly modify the Notice of Deficiency issued January 26, 1976; and, that except as so granted, the petition is in all other respects denied.

DATED: Albany, New York
February 6, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
M. ROBERT (Deceased) and
FAY GOLDMAN

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) ~~XXXXXXX~~ 1964,, :
1965, & 1966

State of New York
County of Albany

John Huhn , 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 16th day of March , 1978, she served the within
Notice of Default Order by (certified) mail upon & Fay Goldman

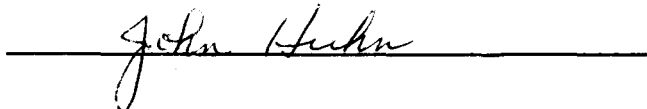
~~XXXXXXX~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: M. Robert (Deceased)
& Fay Goldman
c/o Greenberg
26 Court St.
Brooklyn, NY 11242
and by depositing same enclosed in a postpaid properly addressed wrapper in 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~~
~~XXXXXX)~~ 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

16th day of March , 1978.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
M. ROBERT (Deceased)
and FAY GOLDMAN

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) ~~XXXXXX~~ 1964, :
1965 & 1966

State of New York
County of Albany

John Huhn , 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 16th day of March , 19 78, she served the within
Notice of Default Order by (certified) mail upon Norman Greenberg

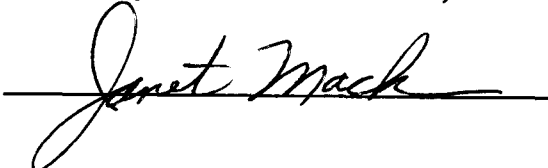
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Norman Greenberg
110 East 59th St.
New York, NY 10020

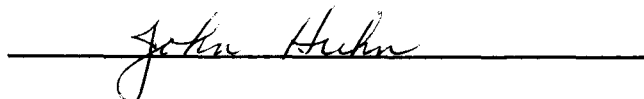
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

16th day of March , 19 78







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

ADDRESS YOUR REPLY TO

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

TELEPHONE: (518) 457-1723

March 16, 1978

**M. Robert (Deceased)
& Fay Goldman
c/o Greenberg
26 Court St.
Brooklyn, NY 11242**

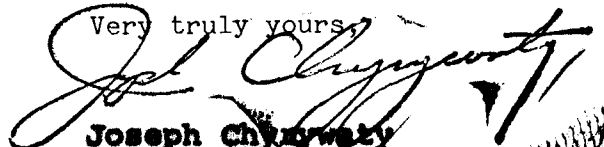
Dear Mrs. Goldman:

Please take notice of the Default 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.

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,


**Joseph Chynoweth
Hearing Examiner**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

M. ROBERT (Deceased) and FAY GOLDMAN

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) 1964, 1965 & 1966.

Petitioner(s), M. Robert (Deceased) and Fay Goldman, c/o Greenberg 26 Court
Street, Brooklyn, NY 11242 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) 1964, 1965 & 1966 File No. (x) 01116

A small claims hearing on the petition was scheduled before
Harry Huebsch, Hearing Officer, at the offices of the State
Tax Commission, State Campus, Building 9, Albany, New York
on October 5, 1977 at 10:45 A.M. Notice of said small claims
hearing was given to petitioner(s) and petitioner(s) representative, Norman
Greenberg. Petitioner(s) 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 M. ROBERT (Deceased) and FAY GOLDMAN
be and the same is hereby denied.

DATED: Albany, New York

March 16, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

SAMUEL AND SHEILA GOLDMAN

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) 1964, 1965 & 1966.

Petitioner(s), Samuel and Sheila Goldman, 273 Heather Lane, Hewlett,
L.I., New York 11557 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) 1964, 1965 & 1966 . File No. (x) 01117

A small claims hearing on the petition was scheduled before
Harry Huebsch, Hearing Officer , at the offices of the State
Tax Commission, State Campus, Building 9, Albany, New York
on October 5, 1977 at 10:45 A.M. . Notice of said small claims
hearing was given to petitioner(s) and petitioner(s) representative, Norman
Greenberg . Petitioner(s) or petitioner(s) representative did
not appear at the small claims hearing . A default has been duly noted.

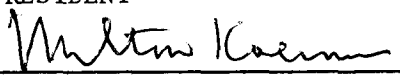
Now on motion of the attorney for the Department of Taxation and Finance,
it is

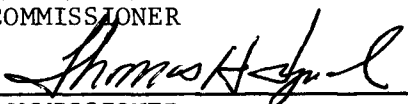
ORDERED that the petition of SAMUEL AND SHEILA GOLDMAN
be and the same is hereby denied.

DATED: Albany, New York
March 16, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER