In the Matter of the Petition

of

IRVING BRAND

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn

, being duly sworn, deposes and says that

Whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 27th day of March , 19 79, she served the within Default Order by (certified) mail upon Irving Brand

(representative of xthe petitioner in the within proceeding,

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

as follows:

Irving Brand

1501 Northeast 191st Street

North Miami Beach, Florida 33162

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

27th day of March

. 19 79.

Marilyn J. Papreau

In the Matter of the Petition

of

IRVING BRAND

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 27th day of March , 19 79, she served the within Default Order by (certified) mail upon Irwin Lampert

(representative of) the petitioner in the within proceeding,

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

as follows:

Irwin Lampert 27 E. 39th St. New York, NY 10016

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

27th day of March

. 19 **7**9.

TA-3 (2/76)



## STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE ALBANY, NEW YORK 12227

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION

March 27, 1979

Irving Brand 1501 Northeast 191st Street North Miami Beach, Florida 33162

Dear Mr. Brand: Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within four 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,

BERTHLYNN Y. DAVIS

SECRETARY TO THE STATE TAX COMMISSION

Enc.

cc: Petitioner's Representative:

Irwin Lampert

27 E. 39th St., New York, NY 10016

Taxing Bureau's Representative:

Article (s) 22

In the Matter of the Petition

of

IRVING BRAND

DEFAULT ORDER

File No. 12736

for Redetermination of Deficiency or for Refund of

Personal Incomeaxes under Article (s) 22

Tax Law for the year 1970 - 19/3

Petitioner(x) Irving Brand, 1501 Northeast 191st Street, North Miami filed a petition for redetermination of Beach, Florida 33162 taxes under deficiency or for refund of Personal Income Taxes of the Tax Law for the year 1970-1973.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, the taxpayerxx taxpayer's representative was served notice to file a perfected petition. Thextaxpayerxxx taxpayer's representative failed to file a perfected petition. Notice to file a perfected petition was sent to the xtaxpayerxx taxpayer's representative's last known address.

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

ORDERED that the petition of Irving Brand be and the same is hereby denied.

DATED: Albany, New York

March 27, 1979

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER