In the Matter of the Petition

of

Leonard Hamerschlag

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision
of a Determination or a Refund of
Personal Income Tax
under Article 22 of the Tax Law
for the Years 1974 - 1975.

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 22nd day of June, 1979, he served the within Notice of Default Order by certified mail upon Leonard Hamerschlag, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Leonard Hamerschlag 205 West End Ave. New York, NY 10023

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

Sworn to before me this 22nd day of June, 1979.

av



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

## STATE TAX COMMISSION

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

June 22, 1979

Leonard Hamerschlag 205 West End Ave. New York, NY 10023

Dear Mr. & Mrs. Hamerschlag:

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

Very truly yours,

cc: Petitioner's Representative
Arthur S. Gordon
Gordon, Linka & Ross
122 East 42nd St.
New York, NY 10017
Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

## LEONARD HAMERSCHLAG

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income
Taxes under Article(s) 22 of the Tax Law for the Year(s) 1974, 1975

Petitioner(s) Leonard Hamerschlag, 205 West End Avenue, New York, New York 10023 filed a petition for redetermination of deficiency Personal Income Tax or for refund of taxes under Article(s) 22 of the Tax Law for the year(s) 1974, 1975 21954 . File No.(s) A pre-hearing conference on the petition was scheduled before Robert A. Healey, Conferee , at the offices of the State Tax Commission, New York State Tax Appeals Bureau, 2 World Trade Center, New York, New York Rm. 65-51 on January 22, 1979 9:00 A.M. . Notice of said pre-hearing was given to petitioner(s) and petitioner(s) representative, Arthur S. conference Petitioner(s) or petitioner(s) representative did Yorkes not appear at the Pre-Hearing Conference . 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  $\;\;$  LEONARD HAMERSCHLAG be and the same is hereby denied.

DATED: Albany, New York
June 22, 1979

STATE TAX COMMISSION

COMMISSIONER



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

JOHN J. SOLLECITO DIRECTOR

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STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

LEONARD HAMERSCHLAG

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income
Taxes under Article(s) 22 of the Tax Law for the Year(s) 1974, 1975

Petitioner(s) Leonard Hamerschlag, 205 West End Avenue, New York,

New York 10023 filed a petition for redetermination of deficiency or for refund of Personal Income Tax taxes under Article(s)

of the Tax Law for the year(s) 1974, 1975 . File No.(s) 21954

A pre-hearing conference on the petition was scheduled before

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Tax Commission, New York State Tax Appeals Bureau, 2 World Trade Center, New York, New York Rm. 65-51 on January 22, 1979 at 9:00 A.M. . Notice of said pre-hearing

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ORDERED that the petition of LEONARD HAMERSCHLAG be and the same is hereby denied.

DATED: Albany, New York
June 22, 1979

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

Department of Taxation and Finance TAX APPEALS BUREAU STATE OF NEW YORK STATE CAMPUS TA-26 (4-76) 25M

ALBANY, N. Y. 12227

Arthur S./Gordon Gordon, Linka & Ross 122 East/42nd St. New York, NY 10017

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

June 22, 1979

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STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

## LEONARD HAMERSCHLAG

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of **Personal Income**Taxes under Article(s) 22 of the Tax Law for the Year(s) 1974, 1975

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DATED: Albany, New York

June 22, 1979

it is

COMMISSIONER

STATE TAX COMMISSION

COMMISSIONER