

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ARTHUR AND THELMA KAPNER

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income Taxes :
Taxes under Article (X) 22 of the :
Tax Law for the Year (XXXX Period(s)) 1972. :

State of New York
County of Albany

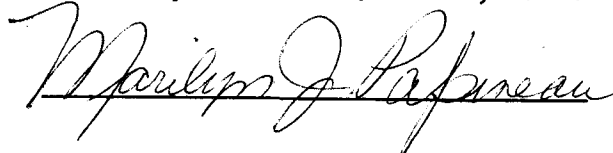
John Huhn , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 14th day of February , 1979, X she served the within
SHORT FORM ORDER by ~~(XXXXXX)~~ mail upon Roberta A. Meyerson

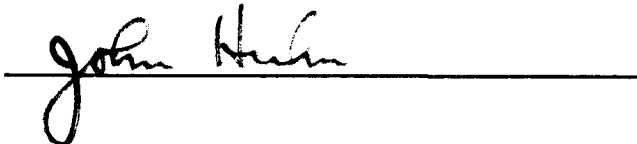
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Roberta A. Meyerson
Urbach, Kahn & Werlin, P.C.
66 State Street
Albany, New York 12207
and by depositing same enclosed in a postpaid properly addressed 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

14th day of February , 19 79.





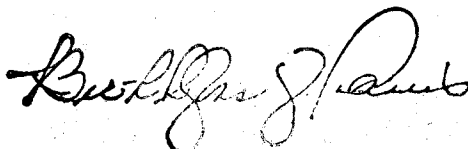
February 14, 1979

Roberta A. Meyerson
Urbach, Kahn & Werlin, P.C.
66 State Street
Akabany, New York 12207

Dear Ms. Meyerson:

Please take notice of the SHORT FORM ORDER of the State Tax
Commission enclosed herewith.

Very truly yours,



Berthlynn J. Davis
Secretary To The
State Tax Commission

Enclosure

cc: Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ARTHUR AND THELMA KAPNER

SHORT FORM ORDER

For a Redetermination of a Deficiency or for Refund of
Personal Income Taxes under Article 22 of the Tax Law
for the year 1972.

Petitioner's Motion for a Default Decision upon the grounds that the Law Bureau failed to file an answer within 60 days pursuant to Section 601.6(a) of the Rules of Practice is denied in view of the fact that at the time the petition was filed, the applicable Rules of Practice, Part 601.26 Rule XXVI, effective January 1, 1976, provided that petitions filed prior to the effective date of the Rules, is deemed answered by a general denial after six months has elapsed from the time of the filing. Further, a formal hearing was scheduled for September 19, 1978, and was adjourned at the request of the petitioner.

Petitioner's request for oral argument pursuant to Section 601.10(a)(2) of the Rules is denied.

Dated: Albany, New York

February 14, 1979

STATE TAX COMMISSION



PRESIDENT



COMMISSIONER



COMMISSIONER