

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
Abraham & Shirley Morgenstern :  
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 Year 1974. :

AFFIDAVIT OF MAILING

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 7th day of November, 1979, he served the within notice of Default by certified mail upon Abraham & Shirley Morgenstern, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Abraham & Shirley Morgenstern  
Harbour House S. 10275 Collins Ave.  
Bal Harbour, FL 33154

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  
7th day of November, 1979.

Joanne Krupp

J. Vredenburg

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
Abraham & Shirley Morgenstern :  
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 Year 1974. :

AFFIDAVIT OF MAILING

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 7th day of November, 1979, he served the within notice of Default by certified mail upon Lionel O. Grossman the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Lionel O. Grossman  
809 Mony Plaza  
Syracuse, NY 13202

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  
7th day of November, 1979.

Joanne Knapp

J. Vredenburg



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

November 7, 1979

Abraham & Shirley Morgenstern  
Harbour House S. 10275 Collins Ave.  
Bal Harbour, FL 33154

Dear Mr. & Mrs. Morgenstern:

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 this 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 may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

*Victoria Gary*

cc: Petitioner's Representative  
Lionel O. Grossman  
809 Mony Plaza  
Syracuse, NY 13202  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

\_\_\_\_\_ :

In the Matter of the Petition :

of :

ABRAHAM and SHIRLEY MORGENSTERN :

for Redetermination of Deficiency or for Refund of :

Personal Income :

Taxes under Article(s) 22 of the Tax Law for the :

Year(s) 1974 :

\_\_\_\_\_ :

DEFAULT ORDER

Petitioner(s) Abraham and Shirley Morgenstern, Harbour House South,  
10275 Collins Avenue  
Bal Harbour, FL 33154 filed a petition for redetermination of deficiency  
or for refund of Personal Income taxes under Article(s)  
22 of the Tax Law for the year(s) 1974 . File No.(s) 19333

A pre-hearing conference on the petition was scheduled before  
Robert C. Robertaccio, Conferee , at the offices of the State  
Tax Commission, Dept. of Taxation and Finance, State Office Building, 1st  
Floor, 333 East Washington Street, Syracuse, New York  
on March 13, 1979 at 10:30 A.M. . Notice of said pre-hearing  
conference was given to petitioner(s) and petitioner(s) representative, Lionel O.  
Grossman, Esq. . Petitioner(s) or petitioner(s) representative did  
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 ABRAHAM AND SHIRLEY MORGENSTERN  
be and the same is hereby denied.

DATED: Albany, New York

NOV 07 1979

STATE TAX COMMISSION

*James S. Tully*  
\_\_\_\_\_  
PRESIDENT

*Milton Kravitz*  
\_\_\_\_\_  
COMMISSIONER

*Shirley H. ...*  
\_\_\_\_\_  
COMMISSIONER