

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

Daniel & Agnes Loughlin :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income & UBT :
under Article 22 & 23 of the Tax Law
for the Years 1970 & 1971. :

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 14th day of March, 1980, he served the within notice of Decision by certified mail upon Daniel & Agnes Loughlin, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Daniel & Agnes Loughlin
384 Freeborn St.
Staten Island, NY 10306

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
14th day of March, 1980.

Joanne Krapp

J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Daniel & Agnes Loughlin :
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income & UBT :
under Article 22 & 23 of the Tax Law
for the Years 1970 & 1971. :

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 14th day of March, 1980, he served the within notice of Decision by certified mail upon Harvey Plavin 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. Harvey Plavin
c/o Kaplin & Plavin
150 Great Neck Rd.
Great Neck, NY

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 March, 1980.

Joanne Krapp

J. Vredenburg

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

March 14, 1980

Daniel & Agnes Loughlin
384 Freeborn St.
Staten Island, NY 10306

Dear Mr. & Mrs. Loughlin:

Please take notice of the Decision of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 690 & 722 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, 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:

NYS Dept. Taxation and Finance
Deputy Commissioner and Counsel
Albany, New York 12227
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Harvey Plavin
c/o Kaplin & Plavin
150 Great Neck Rd.
Great Neck, NY
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

	:	
In the Matter of the Petition	:	
	:	
of	:	
	:	
DANIEL LOUGHLIN and AGNES LOUGHLIN	:	DECISION
	:	
for Redetermination of a Deficiency or	:	
for Refund of Personal Income and	:	
Unincorporated Business Taxes under	:	
Articles 22 and 23 of the Tax Law for the	:	
Years 1970 and 1971.	:	
	:	

Petitioners, Daniel Loughlin and Agnes Loughlin, 384 Freeborn Street, Staten Island, New York 10306, filed a petition for redetermination of a deficiency or for refund of personal income and unincorporated business taxes under Articles 22 and 23 of the Tax Law for the years 1970 and 1971 (File No. 00100.)

A formal hearing was held before Edward Goodell, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on October 12, 1976 at 9:15 A.M. Petitioners appeared by Harvey Plavin, CPA. The Income Tax Bureau appeared by Peter Crotty, Esq. (William Fox, Esq., of counsel). This hearing was adjourned and was to be concluded at a later date.

A formal hearing to continue this matter was scheduled before William Dean, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on May 31, 1979 at 1:15 P.M. Notice of said formal hearing was given to petitioners. Petitioners did not appear at the formal hearing. A default has been duly noted.

At the continued formal hearing, the Income Tax Bureau modified the statements of audit changes and notices of deficiency downward to:

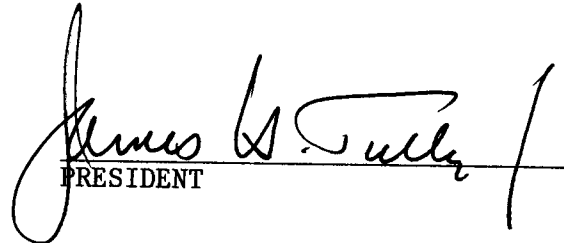
<u>Year</u>	<u>Personal Income Tax Due</u>	<u>Unincorporated Business Tax</u>	<u>Penalty Section 685(c)</u>
1970	\$1,135.92	\$513.46	\$ -0-
1971	<u>909.83</u>	<u>385.22</u>	<u>15.07</u>
Total	<u>\$2,045.75</u>	<u>\$898.68</u>	<u>\$15.07</u>

Now on motion of the attorney for the Department of Taxation and Finance, it is ordered that the petition of Daniel Loughlin and Agnes Loughlin be and the same is hereby denied and the notices of deficiency dated June 24, 1974, as modified, are sustained together with such interest as may be due.

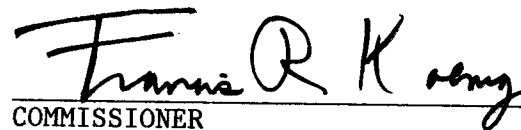
DATED: Albany, New York

MAR 14 1980

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER