

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

Bernard Laytin :

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 1963- 1965. :

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 9th day of January, 1981, he served the within notice of Default by certified mail upon Bernard Laytin, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Bernard Laytin
370 E. 76th St.
New York, NY 10021

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
9th day of January, 1981.

Connie A. Hagelund

J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

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Personal Income Tax :
under Article 22 of the Tax Law
for the Years 1963- 1965. :

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 9th day of January, 1981, he served the within notice of Default by certified mail upon Herman L. Freid 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. Herman L. Freid
5 Dakota Dr., Suite 208
Lake Success, NY 11042

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
9th day of January, 1981.

Connie A. Haglund

J. Vredenburg

JAMES H. TULLY JR., PRESIDENT
THOMAS H. LYNCH
FRANCIS R. KOENIG

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

January 9, 1981

Bernard Laytin
370 E. 76th St.
New York, NY 10021

Dear Mr. Laytin:

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,

Kathy Pfaffenbach

cc: Petitioner's Representative
Herman L. Freid
5 Dakota Dr., Suite 208
Lake Success, NY 11042
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

	:	
In the Matter of the Petition	:	
	:	
of	:	
	:	
BERNARD LAYTIN	:	<u>DEFAULT ORDER</u>
	:	
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the YearS	:	
1963 through 1965.	:	

Petitioner, Bernard Laytin, 370 E. 76th Street, New York, New York 10021, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1963 through 1965 (File No. 20941).

A small claims hearing on the petition was scheduled before Samuel Levy, at the offices of the State Tax Commission, Two World Trade Center, New York, New York 10047, on Thursday, October 23, 1980 at 9:15 A.M. Notice of said small claims hearing was given to petitioner and his representative Herman L. Freid, CPA. Neither the petitioner nor his representative appeared at the small claims hearing. Petitioner's representative Herman L. Freid, CPA, placed phone calls on October 24 and 28, 1980 stating that car trouble was his reason for non-appearance. In correspondence dated October 30, 1980 Herman L. Freid, CPA, advised that he did not appear at the October 23, 1980 hearing due to illness. That based upon the conflicting statements, the State Tax Commission hereby determines that the petitioner, Bernard Laytin, has failed to show reasonable cause for his failure to appear at the October 23, 1980 hearing.

Therefore, a default has been duly noted in accordance with section 601.8(e) of the State Tax Commission's Rules of Practice and Procedures as authorized by section 171 of the Tax Law.

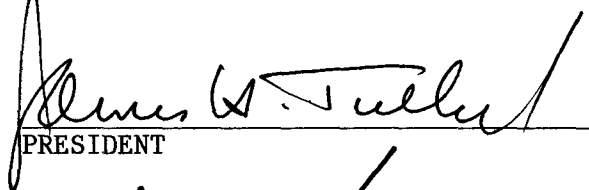
Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Bernard Laytin be and the same is hereby denied.


DATED: Albany, New York

JAN 09 1981

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER