In the Matter of the Petition

of

S. FRED GREENBERG

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Unincorporated Business: Taxes under Article(s) 23 of the Tax Law for the (Year(s) 1967, 1968, 1969 & 1970

State of New York County of Albany

Martha Funaro, 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 5th day of December, 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon S. Fred Greenberg (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. S. Fred Greenberg 404 West Cedar Street Rome, New York 13440

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

5th day of December 1, 1973



STATE TAX COMMISSION
Mario A. Procaccino,
MORINANA MORINANA PRESIDENT

STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

STATE CAMPUS
ALBANY, N. Y. 12226

AREA CODE 518 457-2655, 6, 7 STATE TAX COMMISSION HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

A. BRUCE MANLEY
MILTON KOERNER

Dated: Albany, New York

December 5, 1973

Mr. S. Fred Greenberg 404 West Cedar Street Rome, New York 13440

Dear Mr. Greenberg:

Please take notice of the **DFAULT ORDER** of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 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.

Any inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addressed to the undersigned. These will be referred to the proper party for reply.

Very truly yours,

L. Robert Leisner

Enc.

HEARING OFFICER

cc: Petitioner's Representative Law Bureau

STATE TAX COMMISSION

In the Matter of the Petition

of

S. FRED GREENBERG

DEFAULT ORDER

for a Redetermination of a Deficiency : or for Refund of Unincorporated Business : Tax under Article 23 of the Tax Law for : the Years 1967, 1968, 1969, and 1970. :

Petitioner, S. Fred Greenberg filed a petition for redetermination of deficiency or for refund of Unincorporated business tax under Article 23 of the Tax Law for the years 1967, 1968, 1969, and 1970. (File No. 056564382).

A calendar call was scheduled before Honorable Bruce A.

Manley, at the offices of the State Tax Commission, at Utica,

New York, on October 26, 1973, at 9:45 A.M.

Notice of said hearing was given to petitioners. No one appeared for the taxpayer. A default was duly recorded.

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

ORDERED that the petition is denied and the deficiencies are sustained.

DATED: Albany, New York December 5, 1973 STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

COMMISSIONER