

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JAY J. and GRACE M. SAVIN

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) 1960, 1961 and;
1962.

State of New York
County of Albany

Patricia Conley, 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 3rd day of February, 1970, she served the within
Notice of Decision (~~or Determination~~) by (certified) mail upon Leo Cooperman, Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Leo Cooperman, Esq., 369 Lexington Avenue,
New York, New York

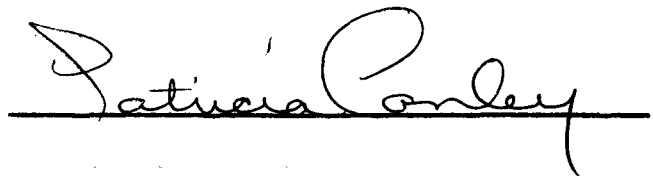
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(~~post office or~~ official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

4th day of February, 1970.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JAY J. and GRACE M. SAVIN

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) 1960, 1961 and
1962

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

State of New York
County of Albany

Patricia Conley, 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 3rd day of February, 1970, she served the within
Notice of Decision (~~or Determination~~) by (certified) mail upon Mr. & Mrs. Jay J.
Savin (~~representative of~~) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. & Mrs. Jay J. Savin, Cove Neck Road,
Oyster Bay, New York

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~~
~~xx~~) 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

4th day of February, 1970.

Edward Rock

Patricia Conley

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of

JAY J. and GRACE M.SAVIN

DECISION

For a Redetermination of a Deficiency
or for a Refund of Unincorporated
Business Taxes under Article 23 of
the Tax Law for the Years 1960, 1961
and 1962

The taxpayers having filed a petition pursuant to Sections 722 and 689 of the Tax Law for a redetermination of a deficiency determined under date of January 4, 1965 for Unincorporated Business taxes imposed by Article 23 of the Tax Law for the years 1960, 1961 and 1962 and a hearing having been duly scheduled for 9:15 A.M. , October 21, 1969, at room 781, 80 Centre Street, New York City, before Nigel G. Wright, Hearing Officer, but with no appearance being made by the taxpayer or by anyone on his behalf and upon the application of Solomon Sies, Esq. , of Counsel to Edward H. Best, Esq., appearing on behalf of the Income Tax Bureau and the file of the Income Tax Bureau pertaining to said deficiencies having been duly examined and considered,

THE STATE TAX COMMISSION hereby

FINDS:

(1) Neither the taxpayer nor anyone on his behalf appeared at the hearing.

(2) A deficiency notice for Unincorporated Business taxes was issued on January 4, 1965 for the following amounts, exclusive of penalties and interest: 1960, \$112.90; 1961, \$326.31; 1962, \$285.14.

(3) The assessments were issued on the grounds that no Unincorporated Business tax was paid for the years in question and the 1961 income tax return showed the occupation of Jay J. Savin to be "sales engineer".

Upon the foregoing findings and all the evidence presented herein, the State Tax Commission hereby

DECIDES:

- (A) The taxpayers are in default in this proceeding.
- (B) The notice of deficiency has a reasonable basis in law and in fact.
- (C) The petition for redetermination is dismissed and the deficiencies as stated in paragraph number two are affirmed together with such interest as may be lawfully due under Section 684 of the Tax Law.

DATED: Albany, New York, January 21, 1970

STATE TAX COMMISSION


Norman Gallman
PRESIDENT

Bruce Moley
COMMISSIONER

Milton Korman
COMMISSIONER