## STATE OF NEW YORK STATE TAX COMMISSION

· Winkelman Friends U.193 U.B.F

In the Matter of the Petition

of

## SIDNEY DUNKELMAN

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 Tax Law for the (Year(s)1963, 1964 and 1965

State of New York County of Albany

Linda Wilson , 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 18thday of March ,  $19^{71}$  , she served the within Notice of Decision (or Determination) by (certified) mail upon SIDNEY (representative of) the petitioner in the within DUNKELMAN proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Sidney Dunkelman 22 Black Birch Lane Scarsdale, 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

18th day of March , 1971. Linda Wilson

In the Matter of the Petition

of

SIDNEY DUNKELMAN

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) 1963, 1964 and 1965

State of New York County of Albany

Linda Wilson , 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 18th day of March , 1971, she served the within

Notice of Decision (or Determination) by (certified) mail upon MORRIS H.

WOLLAND (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Morris H. Wolland
18 East Sunrise Highway
Freeport, 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

8th day of March ,

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Lunda Wilson

## STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

DEFAULT ORDER

SIDNEY DUNKELMAN

for Redetermination of Deficiency or for Refund of Unincorporated Business Taxes under Article 23 of the Tax Law for the Years 1963, 1964 and 1965.

Petitioner, Sidney Dunkelman, has filed a petition for redetermination of deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1963, 1964 and 1965. (File No. 32080525). A formal hearing on the petition was scheduled before Paul B. Coburn, Hearing Officer, for December 14, 1970 at 1:30 P.M. at the offices of the State Tax Commission, 80 Centre Street, New York, New York. Notice of said hearing was duly given to petitioner and his representative. Petitioner and his representative failed to appear at the hearing and no one appeared on their behalf. Their 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 Sidney Dunkelman be and the same is hereby denied.

DATED: Albany, New York

March 16, 1971

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

COMMISSIONER