FERTMAN, SAM U.B.T. 23

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

SAM FERTMAN

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) 1962, 1963, and 1964.

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 19th day of January , 19 71, she served the within Notice of Decision (or Determination) by (certified) mail upon SAM FERTMAN (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Mr. Sam Fertman
2247 East 28th Street
Brooklyn, New York 11229

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

19thday of January , 1971

in Alha Formers

, 1971. Junida Wilson

In the Matter of the Petition

of

SAM FERTMAN

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) 1962, 1963, and 1964.

State of New York County of Albany

, being duly sworn, deposes and says that Linda Wilson she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 19thday of January , 19^{71} , she served the within Notice of Decision (or Determination) by (certified) mail upon SAM FERTMAN (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: David Wax

136 East 57th Street 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

19th day of January , 1971. Linda Miller

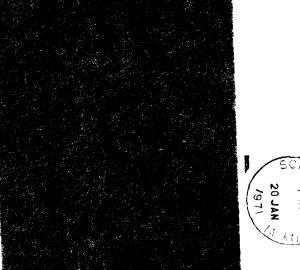
Department of Taxation and Finance ALBANY, N. Y. 12226 STATE OF NEW YORK STATE CAMPUS

No 237236 ERTIFIED



136 East 57th Street

New York, New York







STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

SAM FERTMAN

DEFAULT ORDER

for Redetermination of a Deficiency or for Refund of Unincorporated Business : Tax pursuant to Article 23 of the Tax Law for the Years 1962, 1963 and 1964.:

The above-named taxpayer has petitioned the State Tax Commission for a redetermination of his tax deficiency as issued by the State Tax Commission relating to his liability for unincorporated business taxes for the years 1962, 1963 and 1964. A formal hearing on the petition was scheduled for October 27, 1970 at 9:15 A.M. at the offices of the State Tax Commission in the City of New York, before Lawrence A. Newman, Hearing Officer. Notice of said hearing was duly given to the taxpayer and the taxpayer's attorney, Sanford Green of 342 Madison Avenue, New York, New York, and the taxpayer failed to appear at the hearing and no one appeared on his behalf. His default has been duly recorded.

On motion of the attorney for the Department of Taxation and Finance, IT IS ORDERED that the petition is hereby denied.

DATED: Albany, New York

Jamuerry 18, 1911.

STATE TAX COMMISSION

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COMMISSIONER