In the Matter of the Petition

of

WILLIAM H. KINN & FRANK J. McCARTHY d/b/a SOUTHAMPTON INVESTORS SYNDICATE

For a Redetermination of a Deficiency or a Refund of Unincorporated Business: Taxes under Article(s) 23 of the Tax Law for the (Yearks) Period: 11/1/64-7/5/65.

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

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 3rd day of

April , 1973 , she served the within

WILLIAM H. KINN &

Notice of Decision (or Determination) by (certified) mail upon FRANK J. McCARTHY

d/b/a SOUTHAMPTON

INVESTORS SYNDICATE

(representative of) the petitioner in the within

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

wrapper addressed as follows:

William H. Kinn & Frank J. McCarthy d/b/a Southampton Investors Syndicate

103-45 97th Street Ozone Park, 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

3rd day of April , 19 73

Jantha Deluaro



STATE OF NEW YORK

### DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A STATE CAMPUS

ALBANY, N. Y. 12227

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

> EDWARD ROOK SECRETARY TO COMMISSION

ADDRESS YOUR REPLY TO

NORMAN F. GALLMAN, PRESIDENT

STATE TAX COMMISSION

A. BRUCE MANLEY
MILTON KOERNER

DATED:

Albany, New York

April 3, 1973

William H. Kinn & Frank J. McCarthy d/b/a Southampton Investors Syndicate 103-45 97th Street Ozone Park, New York

Gentlemen:

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

Please take further notice that pursuant to **section 722 of** the Tax Law any proceeding in court to review an adverse decision must be commenced within **4 months** after 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 relating hereto may be addressed to the undersigned. These will be referred to the proper party for reply.

Very truly yours,

Nigel G. Wright

HEARING OFFICER

cc Petitioner's Representative Law Bureau

## STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM H. KINN & FRANK J. McCARTHY d/b/a SOUTHAMPTON INVESTORS SYNDICATE DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Unincorporated Business Taxes under Article 23 of the Tax Law for the Period 11/1/64 - 7/5/65.

Petitioners, William H. Kinn and Frank J. McCarthy, d/b/a Southampton Investors Syndicate, filed a petition for redetermination of deficiency of unincorporated business taxes under Article 23 of the Tax Law for the period 11/1/64 through 7/5/65. (File No. P-4225).

A hearing on the petition was duly scheduled before Nigel G. Wright, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on January 11, 1973, at 3:00 P.M. Notice of said hearing was given to petitioners. Petitioners did not appear at said hearing. A 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 William H. Kinn and Frank J. McCarthy, d/b/a Southampton Investors Syndicate, be and the same is hereby denied.

DATED: Albany, New York April 3, 1973

STATE TAX COMMISSION

COMMISSIONER



#### STATE OF NEW YORK

#### DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A STATE CAMPUS

ALBANY, N. Y. 12227

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

> EDWARD ROOK SECRETARY TO COMMISSION

ADDRESS YOUR REPLY TO

NORMAN F. GALLMAN, PRESIDENT

STATE TAX COMMISSION

A. BRUCE MANLEY
MILTON KOERNER

DATED: Albany, New York

April 3, 1973

William H. Kinn & Frank J. McCarthy d/b/a Southampton Investors Syndicate 103-45 97th Street Ozone Park, New York

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Very truly yours,

Nigel G. Wright HEARING OFFICER

cc Petitioner's Representative Law Bureau

# STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM H. KINN & FRANK J. McCARTHY d/b/a SOUTHAMPTON INVESTORS SYNDICATE

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Unincorporated Business Taxes under Article 23 of the Tax Law for the Period 11/1/64 - 7/5/65.

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DATED: Albany, New York April 3, 1973 STATE TAX COMMISSION

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d/b/a\_Southampton\_Investors Syndicate William H. Kipr & Frank J. McCarthy Ozong Park New York 193-45 Wth Street Department of Taxation and Finance STATE OF NEW YORK ALBANY, N. Y. 12227 STATE CAMPUS AD 32 (10-71) 50M

#### MEMORANDUM

TO: Mr. Louis Etlinger, Chief, Review Unit

DATE: 4/11/73

Att: Floyd Worden Income Tax Bureau Room 104, Building #8

FROM:

Hearing Unit Room 214A, Building #9

RE: William H. Kinn & Frank J. McCarthy SOCIAL SECURITY NO.

d/b/a Southampton Investors Syndicate

103-45 97th Street Ozone Park, New York

Please advise as to the last known address for the above named taxpayer.

Hearing Officer

Digel M. Whight (loo)

Taxpayer's last known address is:

No better address