

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MERRIAN G. KOHLBACHER

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) 1965, 1966 & :
1967.

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 8th day of November, 1973, she served the within
Notice of Decision (or Determination) by (certified) mail upon MERRIAN G.

KOHLBACHER (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Mr. Merrian G. Kohlbacher
722 Hillview Avenue
West Chicago, Illinois 60185

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 November, 1973.

James A. Lanketten

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MERRIAN G. KOHLBACHER

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)) 1965, 1966 & :
1967.

State of New York
County of Albany

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age, and that on the 8th day of November, 1973, she served the within
Notice of Decision (or Determination) by (certified) mail upon DANIEL A.
ISAACSON, ESQ. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

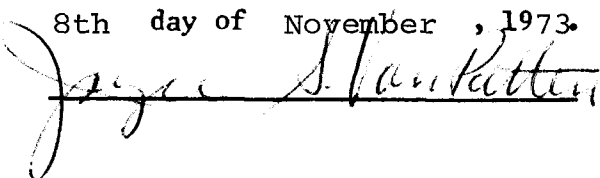
Daniel A. Isaacson, Esq.
200 Furniture Building
111 West Second Street
Jamestown, New York 14701

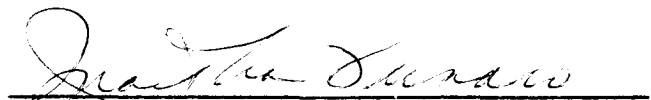
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8th day of November, 1973.







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

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
November 8, 1973

Mr. Merrian G. Kohlbacher
722 Hillview Avenue
West Chicago, Illinois 60185

Dear Mr. Kohlbacher:

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

Please take further notice that pursuant to **section 722**
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 relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

L. Robert Leisner
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
MERRIAN G. KOHLBACHER	:	<u>DEFAULT ORDER</u>
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Busi-	:	
ness Taxes under Article 23 of the Tax	:	
Law for the Years 1965, 1966 and 1967.	:	

Petitioner, Merriam G. Kohlbacher, filed a petition for redetermination of deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1965, 1966 and 1967. (File No. 74057337). A formal hearing was scheduled before L. Robert Leisner, Hearing Officer, at the offices of the State Tax Commission, Buffalo, New York, on August 22, 1973, at 1:30 P.M.

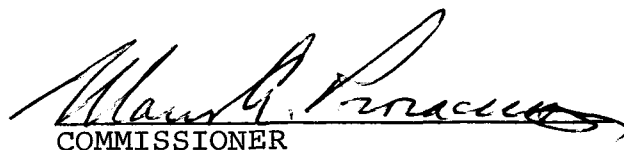
Notice of said hearing was given to petitioner. No one appeared for the taxpayer. A default was duly recorded.

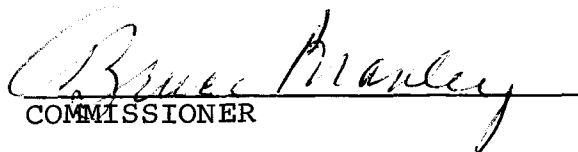
On motion of the attorney for the Department of Taxation and Finance, it is

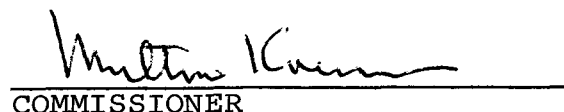
ORDERED that the petition is denied and the deficiency is sustained.

DATED: Albany, New York
November 8, 1973

STATE TAX COMMISSION


COMMISSIONER

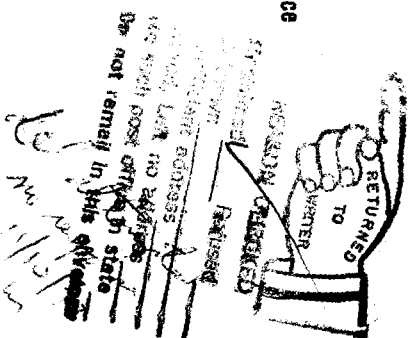

COMMISSIONER


COMMISSIONER

AD 32 (8-73) 250M

STATE OF NEW YORK
Department of Taxation and Finance

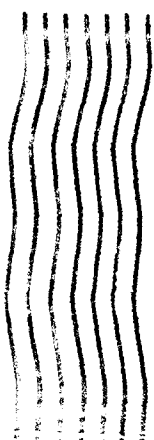
STATE CAMPUS
ALBANY, N. Y. 12227



Mr. Merrian G. Kohlbacher

722 Hillview Avenue

West Chicago, Illinois 60185





STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

file
STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

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November 8, 1973

Mr. Merrian G. Kohlbacher
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West Chicago, Illinois 60185

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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 relat-
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to the proper party for reply.

Very truly yours,

L. Robert Leisner
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
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MERRIAN G. KOHLBACHER : DEFAULT ORDER
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or for Refund of Unincorporated Busi- :
ness Taxes under Article 23 of the Tax :
Law for the Years 1965, 1966 and 1967. :

Petitioner, Merriam G. Kohlbacher, filed a petition for redetermination of deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1965, 1966 and 1967. (File No. 74057337). A formal hearing was scheduled before L. Robert Leisner, Hearing Officer, at the offices of the State Tax Commission, Buffalo, New York, on August 22, 1973, at 1:30 P.M.

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

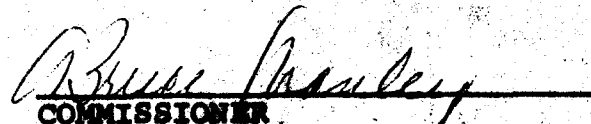
On motion of the attorney for the Department of Taxation and Finance, it is

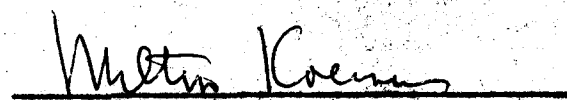
ORDERED that the petition is denied and the deficiency is sustained.

DATED: Albany, New York
November 8, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

In the Matter of the Petition

of

MERRILL G. KONTZACHER

DEBTOR

for a Reorganization of a Partnership
or for Return of Unincorporated Business
under Article 23 of the Tax Law
for the Years 1952, 1953 and 1954.

Petitioner, Merrill G. Kontzacher, filed a petition for reorganization of partnership or for return of unincorporated business under Article 23 of the Tax Law for the Years 1952, 1953 and 1954. (File No. 740-1577). A hearing was scheduled before the Tax Commission, Hearing Officer, at the offices of the State Tax Commission, Buffalo, New York, on August 22, 1954, at 1:30 P.M. Notice of said hearing was given to petitioner. He was present 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 be denied and the judgment be

entered.

STATE TAX COMMISSION

DATED: ALBANY, NEW YORK
November 8, 1954

COMMISSIONER

COMMISSIONER

COMMISSIONER