

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RONALD E. COHEN

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.

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 6th day of May, 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon RONALD E. COHEN

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows:

Mr. Ronald E. Cohen  
2707 Mandalay Beach Road  
Wantagh, New York 11793

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

6th day of May, 1974





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  
Marco A. Procaccino  
~~NORMAN F. SALAMON~~, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

**DATED:** Albany, New York  
**May 6, 1974**

**Mr. Ronald E. Cohen**  
**2707 Mandalay Beach Road**  
**Wantagh, New York 11793**

**Dear Mr. Cohen:**

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 relat-  
ing hereto may be addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

  
**Paul B. Coburn**  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
RONALD E. COHEN :  
for Redetermination of Deficiency or :  
for Refund of Unincorporated Business :  
Taxes under Article 23 of the Tax Law :  
for the Year 1965. :  
:

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DEFAULT ORDER

Petitioner, Ronald E. Cohen, filed a petition for redetermination of deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the year 1965. (File No. 5-46122258.)

A calendar call on the petition was scheduled before Honorable Milton Koerner, State Tax Commissioner, at the offices of the State Tax Commission, 2 World Trade Center, New York, New York on April 2, 1974 at 11:45 A.M. Notice of said calendar call was given to petitioner. Petitioner did not appear at the calendar call. A default has been duly noted.

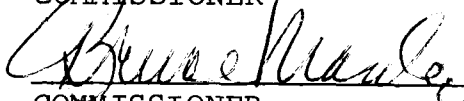
Now on motion of the attorney for the Department of Taxation and Finance, it is

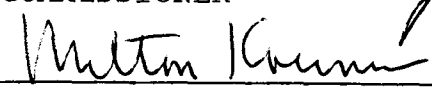
ORDERED that the petition of Ronald E. Cohen be and the same is hereby denied.

DATED: Albany, New York  
May 6, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER