STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

BERNARD FINE

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) 1969, 1970 &: 1971

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 10th day of September , 1974 , she served the within Notice of Decision (or Determination) by (certified) mail upon Bernard Fine (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Bernard Fine 5 Cranford Road Plainview, New York 11803

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

martho Dunne

AFFIDAVIT OF MAILING

OF NOTICE OF DECISION BY (CERTIFIED) MAIL

10th day of September , 1974.

Dack

AD-1.30 (1/74)



STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION HEARING UNIT

EDWARD ROOK

COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT A. BRUCE MANLEY MILTON KOERNER BUILDING 9, ROOM 214-A STATE CAMPUS ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR.WRIGHT 457-2655 MR.LEISNER 457-2657 MR.COBURN 457-2896

Dated: Albany, New York

September 10, 1974

Mr. Bernard Fine 5 Cranford Road Plainview, New York 11803

Dear Mr. Fine:

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

Please take further notice that pursuant to Section(s) 722 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 4 Months from 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 relative hereto may be addressed to the undersigned. These will be referred to the proper party for reply.

yours. Coburn

Enc.

HEARING OFFICER

cc: Petitioner's Representative Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

BERNARD FINE

of

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Unincorporated Business Taxes under Article 23 of the Tax Law for the Years 1969, 1970 and 1971.

Petitioner, Bernard Fine, filed a petition for redetermination of deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1969, 1970 and 1971. (File No. 1-84620801).

:

:

:

:

A formal hearing on the petition was scheduled before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 2 World Trade Center, New York, New York, on Wednesday, August 14, 1974, at 9:15 A.M. Notice of said formal hearing was given to petitioner. Petitioner did not appear at the formal 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 Bernard Fine be and the same is hereby denied.

DATED: Albany, New York September 10, 1974 STATE TAX COMMISSION

212 PRESIDENT

COMMISSIONER