

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
SEYMOUR M. TEPPER

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) 1969 & 1970 :

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 23rd day of December , 1974, she served the within  
Notice of Decision ~~(xx December xx)~~ by (certified) mail upon Seymour M. Tepper

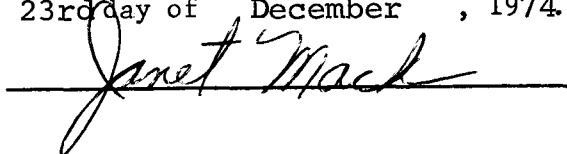
~~representative of~~ the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. Seymour M. Tepper  
69-41 180th Street  
Flushing, New York 11365

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~~  
~~xx~~) 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

23rd day of December , 1974.





STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
SEYMOUR M. TEPPER

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) 1969 & 1970 :

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 23rd day of December , 1974 , she served the within  
Notice of Decision ~~(or Determination)~~ by (certified) mail upon Joseph F. Carlino, Esq.

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

wrapper addressed as follows: Joseph F. Carlino, Esq.  
Carlino, Pearsall & Soviero  
114 Old Country Road  
Mineola, New York 11501

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

23rd day of December , 19 74

Janet Mack

Martha Funaro



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
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

**December 23, 1974**

**Mr. Seymour M. Tepper**  
**69-41 180th Street**  
**Flushing, New York 11365**

**Dear Mr. Tepper:**

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

Please take further notice that pursuant to  
Section (x) **722** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion 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.

Very truly yours,

  
**Paul B. Coburn**  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
SEYMOUR M. TEPPER	:	<u>DEFAULT ORDER</u>
for Redetermination of Deficiency or	:	
for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law	:	
for the Years 1969 and 1970.	:	

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Petitioner, Seymour M. Tepper, 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 and 1970. (File No. 0-54339950).

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 Thursday, November 21, 1974, at 2:45 P.M. Notice of said formal hearing was given to petitioner and petitioner's representative, Joseph F. Carlino, Esq., of Carlino, Pearsall & Soviero. Petitioner or petitioner's representative did not appear at the formal hearing. A default has been duly noted.

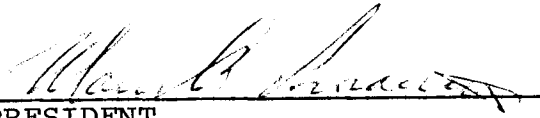
Now on motion of the attorney for the Department of Taxation and Finance, it is

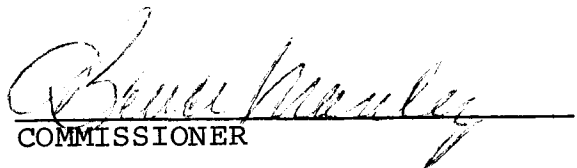
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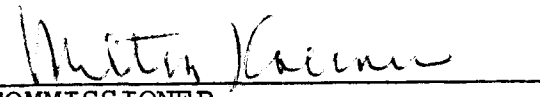
ORDERED that the petition of Seymour M. Tepper be and the same is hereby denied.

DATED: Albany, New York  
December 23, 1974

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER