

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF JAMES LIPMAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of **Unincorporated Business** :
Taxes under Article(x) 23 of the :
Tax Law for the Year(s) ~~or 23100(x)~~ :
1968 through 1972.

State of New York
County of Albany

John Huhn, being duly sworn, deposes and says that
he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 3rd day of October, 1977, he served the within
Notice of Default Order by (certified) mail upon Estate of James Lipman,
c/o Bessie Lipman, ~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:
Estate of James Lipman
c/o Bessie Lipman
15 Viennawood Drive
Rochester, New York 14618
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 Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of the)~~
~~of the~~ 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 October, 1977.

Janet Mack

John Huhn



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

ADDRESS YOUR REPLY TO

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

October 3, 1977

TELEPHONE: (518) 457-1723

**Estate of James Lipman
c/o Bessie Lipman
15 Viennawood Drive
Rochester, New York 14618**

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 deci-
sion must be commenced within **4 months**
from the date of this notice.

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. They
will be referred to the proper party for reply.

Very truly yours,

**Joseph Chyrywat
Hearing Examiner**

Enc.

cc: ~~Repetition's Representative~~

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF JAMES LIPMAN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of
Unincorporated Business
Taxes under Article(x) 23 of the Tax Law for the
Year(s) 1968 through 1972.

Petitioner(x), Estate of James Lipman, c/o Bessie Lipman, 15 Viennawood
Drive, Rochester, NY 14618 filed a petition for redetermination of deficiency
or for refund of unincorporated business taxes under Article(x)
23 of the Tax Law for the year(s) 1968 through 1972 File No. (x) 12220

A small claims hearing on the petition was scheduled before
Harry Huebsch, Hearing Officer, at the offices of the State
Tax Commission, One Marine Midland Plaza, Room 1300, Rochester, New York
on August 12, 1977 at 10:45 A.M. . Notice of said small claims
hearing was given to petitioner(x) and petitioner(x) representative,

. Petitioner(x) and petitioner(x) representative did
not appear at the small claims 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 ESTATE OF JAMES LIPMAN
be and the same is hereby denied.

DATED: Albany, New York

October 3, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

