

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

BERT J. LIPPMAN<sup>of</sup> and MILTON OLIN  
d/b/a GENERAL ART ASSOCIATES

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or  
a Revision of a Determination or a Refund  
of Unincorporated Business  
Taxes under Article ~~(a)~~ 16-A of the  
Tax Law for the Year(s) ~~xxx Period(s)~~  
1954 and 1955.

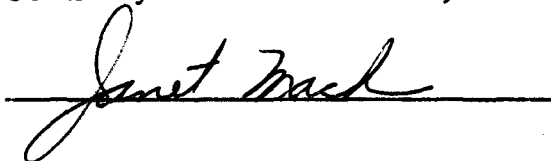
State of New York  
County of Albany

Marsina Donnini, 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 30th day of June, 1977, she served the within  
Notice of Default Order by ~~(certified)~~ mail upon Bert J. Lippman &  
Milton Olin ~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:  
Bert J. Lippman & Milton Olin  
d/b/a General Art Associates  
545 Fifth Avenue  
New York, New York  
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)~~  
~~xxx 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

30th day of June, 1977.





STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
BERT J. LIPPMAN and MILTON OLIN :  
d/b/a GENERAL ART ASSOCIATES :  
For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Unincorporated Business :  
Taxes under Article (x) 16-A of the :  
Tax Law for the Year(s) ~~xxx 1976(x)~~ :  
1954 and 1955.

AFFIDAVIT OF MAILING

State of New York  
County of Albany

Marsina Donnini, 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 30th day of June, 1977, she served the within Notice of Default Order by ~~(certified)~~ mail upon LeRoy Kramer (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

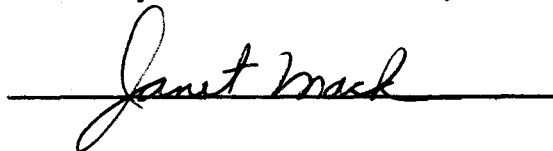
LeRoy Kramer, CPA  
369 Lexington Avenue  
New York, New York

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) 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

30th day of June, 1977.







STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

June 30, 1977

TELEPHONE: (518) **457-1723**

**Bert J. Lippman & Milton Olin  
d/b/a General Art Associates  
545 Fifth Avenue  
New York, New York**

**Gentlemen:**

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

Please take further notice that pursuant to  
Section **(4) 386(j)** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **90 days**  
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,

**Paul E. Coburn**  
**Supervising Tax**  
**Hearing Officer**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
BERT J. LIPPMAN and MILTON OLIN  
d/b/a GENERAL ART ASSOCIATES

DEFAULT ORDER

for Revision or for Refund of Unincorporated Taxes  
Business  
under Article(x) 16-A of the Tax Law for the  
Year(s) 1954 and 1955

Petitioner(s), Bert J. Lippman and Milton Olin, d/b/a General Art  
Associates, 545 Fifth Avenue, New York, New York,  
filed a petition for revision or for refund of  
unincorporated businesstaxes under Article(s) 16-A of the Tax Law for the  
year(s) 1954 and 1955 . File No.(x) 01907

A formal hearing on the petition was scheduled before  
Alfred Rubinstein, Hearing Officer , at the offices of the State  
Tax Commission, 80 Centre Street, New York, New York,  
on February 15, 1967 at 2:00 P.M. . Notice of said formal  
hearing was given to petitioner(s) and petitioner(s) representative,  
LeRoy Kramer . Petitioner(s) or petitioner(s) representative did  
not appear at the formal hearing . A default has been duly noted.

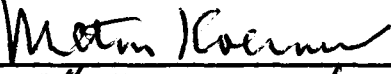
Now on motion of the attorney for the Department of Taxation and Finance,  
it is

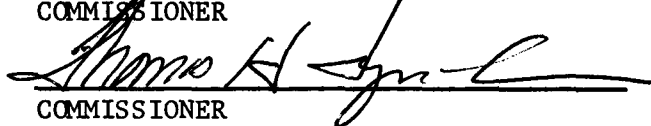
ORDERED that the petition of Bert J. Lippman and Milton Olin, d/b/a  
General Art Associates  
be and the same is hereby denied.

DATED: Albany, New York  
June 30, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

TA-26 (4-76) 25M **FORMAL HEARING**

**STATE OF NEW YORK**

Department of Taxation and Finance

**TAX APPEALS BUREAU**

STATE CAMPUS

ALBANY, N. Y. 12227

Bert J. Lippman & Milton Olin  
d/b/a General Art Associates  
545 Fifth Avenue  
New York, New York



GRAND CENTRAL



RB



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

June 30, 1977

TELEPHONE: (518) 457-1723

┌ Bert J. Lippman & Milton Olin  
d/b/a General Art Associates  
545 Fifth Avenue  
New York, New York

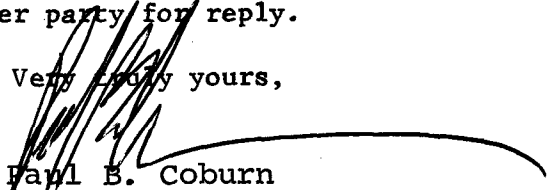
Gentlemen:

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

Please take further notice that pursuant to  
Section(§) 386(j) of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within 90 days  
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,

  
Paul B. Coburn  
Supervising Tax  
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

**BERT J. LIPPMAN and MILTON OLIN**  
**d/b/a GENERAL ART ASSOCIATES**

DEFAULT ORDER

for Revision or for Refund of **Unincorporated** Taxes  
**Business**

under Article **(x) 16-A** of the Tax Law for the  
Year(s) **1954 and 1955**

Petitioner(s), **Bert J. Lippman and Milton Olin, d/b/a General Art Associates, 545 Fifth Avenue, New York, New York,**

filed a petition for revision or for refund of

**unincorporated business** taxes under Article **(x) 16-A** of the Tax Law for the

year(s) **1954 and 1955**

. File No. **(x) 01907**

A **formal hearing**

on the petition was scheduled before

**Alfred Rubinstein, Hearing Officer**

, at the offices of the State

Tax Commission, **80 Centre Street, New York, New York,**

on **February 15, 1967**

at **2:00 P.M.**

. Notice of said **formal**

**hearing**

was given to petitioner(s) and petitioner(s) representative,

**LeRoy Kramer**

. Petitioner(s) 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

ORDERED that the petition of **Bert J. Lippman and Milton Olin, d/b/a General Art Associates**

be and the same is hereby denied.

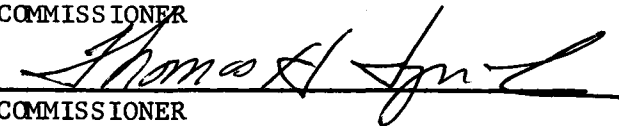
DATED: Albany, New York

June 30, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER