

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

SEYMOUR W. NESSE

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Unincorporated Business :  
Taxes under Article (23) 23 of the :  
Tax Law for the Year(s) ~~xxx~~ Period(s) :  
1965, 1966 & 1967.

AFFIDAVIT OF MAILING

State of New York  
County of Albany

Bruce Batchelor, 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 25th day of May, 1977, ~~he~~ served the within  
Notice of Default Order by (certified) mail upon Seymour W. Nesse

(~~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 W. Nesse  
940 Sweetwater Lane  
Boca Raton, Florida

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

25th day of May, 1977.

Bruce Batchelor

Just Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

SEYMOUR W. NESSE

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) ~~xxx Period(x)~~ :  
1965, 1966 & 1967.

State of New York  
County of Albany

Bruce Batchelor, 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 25th day of May, 1977, he served the within  
Notice of Default Order by (certified) mail upon Samuel M. Kanarick  
and Co. (representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Samuel M. Kanarick and Co.  
733 Third 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

25th day of May, 1977.

Bruce Batchelor

Janet Mack



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

May 25, 1977

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

Mr. Seymour W. Nesse  
940 Sweetwater Lane  
Boca Raton, Florida

Dear Mr. Nesse:

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

Please take further notice that pursuant to  
Section(8) **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,

*Frank J. Puccia*  
Frank J. Puccia

Supervisor of  
Small Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

SEYMOUR W. NESSE

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) 1965, 1966 & 1967.

Petitioner(x) Seymour W. Nesse, 940 Sweetwater Lane, Boca Raton,  
Florida 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) 1965, 1966 & 1967 File No.(x) 00281.

A small claims hearing on the petition was scheduled before  
Joseph A. Milack, Hearing Officer, at the offices of the State  
Tax Commission, Two World Trade Center, New York, New York,  
on April 1, 1977 at 2:45 P.M. Notice of said small claims  
hearing was given to petitioner(s) and petitioner(s) representative, Samuel M.  
Kanarick and Co. Petitioner(x) or petitioner(s) representative did  
not appear at the scheduled 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 SEYMOUR W. NESSE  
be and the same is hereby denied.

DATED: Albany, New York  
May 25, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

**SMALL CLAIMS**

STATE OF NEW YORK

Department of Taxation and Finance

**TAX APPEALS BUREAU**

STATE CAMPUS

ALBANY, N. Y. 12227

*[Faint, illegible text, possibly a stamp or handwritten note]*

*[Handwritten signature]*  
Mr. Seymour W. Nesse  
940 Sweetwater Lane  
Boca Raton, Florida

*[Handwritten "M2NW"]*  
**RECEIVED**  
**STATE CAMPUS**  
**ALBANY, N. Y.**



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

May 25, 1977

TELEPHONE: (518) 457-1723

Mr. Seymour W. Nesse  
940 Sweetwater Lane  
Boca Raton, Florida


Dear Mr. Nesse:

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.

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,

  
Frank A. Puccia

Enc.

Supervisor of

Small Claims Hearings

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

**SEYMOUR W. NESSE**

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) **1965, 1966 & 1967.**

Petitioner (x), **Seymour W. Nesse, 940 Sweetwater Lane, Boca Raton, Florida** 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) **1965, 1966 & 1967** File No. (x) **00281.**

A **small claims hearing** on the petition was scheduled before **Joseph A. Milack, Hearing Officer**, at the offices of the State Tax Commission, **Two World Trade Center, New York, New York,** on **April 1, 1977** at **2:45 P.M.** Notice of said **small claims hearing** was given to petitioner (x) and petitioner(s) representative, **Samuel M. Kanarick and Co.** Petitioner (x) or petitioner(s) representative did not appear at the **scheduled 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 **SEYMOUR W. NESSE** be and the same is hereby denied.

DATED: Albany, New York  
May 25, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER