In the Matter of the Petition

of

IRWIN SILVER

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Unincorporated Business

Taxes under Article(s) 23 of the Tax Law for the Year(s) exxPeriod(s) 1968, 1969 and 1970

Lawrence, New York

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 29th day of August , 1977, she served the within Notice of Default Order by (certified) mail upon Irwin

Silver (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Irwin Silver 285 Central Avenue

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 (representantives 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

29th day of August

1977.

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IRWIN SILVER

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For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Unincorporated Business

Taxes under Article(s) 23 of the Tax Law for the Year(s) experied(s)

1968, 1969 and 1970

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 $29 \mathrm{th}$ day of August , $19\,77$, she served the within

Notice of Default Order

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: Josep

Joseph F. Carlino, Esq. c/o Carlino, Pearsall 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 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

29th day of August

. 1977.

Varsina Lonnine

TA-3 (2/76)



THOMAS H. LYNCH

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

ADDRESS YOUR REPLY TO

August 29, 1977

TELEPHONE: (518) 457-1723

Mr. Irwin Silver 285 Central Avenue Lawrence, New York

Dear Mr. Silver:

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.

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,

Enc.

Joseph Chyrywaty Hearing Examiner

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

IRWIN SILVER

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, 1969 & 1970.

Petitioner(x) Irwin Silver, 285 Central Avenue, Lawrence, New York 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)1968,1969&1970 . File No.(\mathbf{x}) 00225 small claims hearing on the petition was scheduled before Philip Mercurio, Hearing Officer , at the offices of the State Tax Commission, Two World Trade Center, New York, New York, July 1, 1977 on at 9:15 A.M. . Notice of said small claims hearing was given to petitioner(s) and petitioner(s) representative, Joseph F. Carlino, Esq. Petitioner(s) or petitioner(s) 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 IRWIN SILVER be and the same is hereby denied.

DATED: Albany, New York
August 29, 1977

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

TA-26 (4-76) 25M

STATE OF NEW YORK

Department of Taxation and Finance TAX APPEALS BUREAU STATE CAMPUS

ALBANY, N. Y. 12227

Moved, left no address

Moved, not forwardable

Addresses unit: "Me

Mr. Irwin Silver 285 Central Avenue Lawrence, New York







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

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

ADDRESS YOUR REPLY TO

August 29, 1977

TELEPHONE: (518) 457-1723

Mr. Irwin Silver 285 Central Avenue Lawrence, New York

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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,

Enc.

Joseph Chyrywaty Hearing Examiner

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

IRWIN SILVER

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Unincorporated Business
Taxes under Article (*) 23 of the Tax Law for the Year(s) 1968, 1969 & 1970.

Petitioner (8) Irwin Silver, 285 Central Avenue, Lawrence, New York

filed a petition for redetermination of deficiency

or for refund of unincorporated business

taxes under Article(*)

of the Tax Law for the year(s) 1968, 1969&1970 . File No. (*) 00225

A small claims hearing on the petition was scheduled before

Philip Mercurio, Hearing Officer , at the offices of the State

Tax Commission, Two World Trade Center, New York, New York,

on July 1, 1977 at 9:15 A.M. . Notice of said small claims hearing was given to petitioner(s) and petitioner(s) representative, Joseph F. Carlino, Esq. . Petitioner(s) or petitioner(s) 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 IRWIN SILVER

be and the same is hereby denied.

DATED: Albany, New York

August 29, 1977

STATE TAX COMMISSION

' Ma ru

COMMISSIONER

COMMISSIONER