	In the Matter of the Petition	
	•	:`
	of	
	WILLIAM & MARCELLE KASSAR	:
For	a Redetermination of a Deficiency or	:

a Revision of a Determination or a Refund of Unincorporated Business Taxes under Article (\mathbf{x}) 23 of the Tax Law for the Year(s) or the Year(s) 1972-1973

State of New York County of Albany

John Huhn

, being duly sworn, deposes and says that whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of December , 19 78, She served the within by (certified) mail upon William & Marcelle Default Order KYERY WEXE THE petitioner in the within proceeding, Kassar by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed William & Marcelle Kassar as follows: 176 97th Street Brooklyn, New York 11209

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 Krepresentatives

Sworn to before me this , 19 78 13th day of December

John Huthe

AFFIDAVIT OF MAILING

Murike

TA-3 (2/76)

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	
	:
of	
WILLIAM & MARCELLE KASSAR	:
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) exxeries(s)	:

State of New York County of Albany

of

1972 - 1973

John Huhn , being duly sworn, deposes and says that whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of December , 1978, whe served the within by (certified) mail upon Stanley Solomon, P.A. & Default Order Sol Rabinowitz, CPA (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed Stanley, P.A. & Sol Rabinowitz, CPA as follows: 1515 Broadway New York, NY

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

, 1978. 13th day of December

John Huhn

AFFIDAVIT OF MAILING

TA-3 (2/76)



STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE ALBANY, NEW YORK 12227

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION

December 13, 1978

William & Marcelle Kassar 176 97th Street Brooklyn, New York 11209

Dear Mr. & Mrs. Kassar:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within four 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,

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION Enc.

cc: Petitioner's Representative: Stanley Solomon, P.A. & Sol Rabinowitz, CPA 1515, Broadway, New York, NY Taxing Bureau's Representative: In the Matter of the Petition

of

WILLIAM & MARCELLE KASSAR

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Unincorporated Taxes under Article (x)23 of the : Tax Law for the years 1972-1973

Petitioner(s) William & Marcelle Kassar, 176 97th Street, Brooklyn, NY 11209

filed a petition for redetermination of

:

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:

deficiency or for refund of Unincorporated Business taxes under Article (xs)23 of the Tax Law for the year 1972 - 1973. File No. 16715

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, the taxpayer's representative was served notice to file a perfected petition. The taxpayer's representative failed to file a perfected petition. Notice to file a perfected petition was sent to the "earpayer" taxpayer's representative's last known address.

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

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

William & Marcelle Kassar

DATED: Albany, New York December 13, 1978

STATE TAX COMMISSION PRESTDENT COMMISSI

COMMISSIONER