In the Matter of the Petition

of

Irving Pomerantz

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision : of a Determination or a Refund of Unincorporated Business Tax : under Article 23 of the Tax Law for the Years 1971 - 1973.

State of New York County of Albany

Jay Vredenburg, 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 8th day of August, 1979, he served the within Notice of Default by certified mail upon Bernard Haselkorn the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Bernard Haselkorn 134 Jackson St. Hempstead, NY 11550

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 8th day of August, 1979.

Victoria Hary

In the Matter of the Petition

of

Irving Pomerantz

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision : of a Determination or a Refund of Unincorporated Business Tax : under Article 23 of the Tax Law for the Years 1971 - 1973.

State of New York County of Albany

Jay Vredenburg, 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 8th day of August, 1979, he served the within Notice of Default by certified mail upon Irving Pomerantz, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Irving Pomerantz 25200 Rockside Rd., #728 Bedford Heights, OH 44146

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this 8th day of August, 1979.

litoria Lary

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

August 8, 1979

Irving Pomerantz 25200 Rockside Rd., #728 Bedford Heights, OH 44146

Dear Mr. Pomerantz:

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 this 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 may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

John Followyel

cc: Petitioner's Representative Bernard Haselkorn 134 Jackson St. Hempstead, NY 11550 Taxing Bureau's Representative STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

IRVING POMERANTZ

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) 1971, 1972, & 1973.

Petitioner (2) Irving Pomerantz, 25200 Rockside Road, #728, Bedford

Heights, Ohio 44146 filed a petition for redetermination of deficiency

or for refund of Unincorporated Business taxes under Article (28)

of the Tax Law for the year(s) 1971, 1972,1973 File No.(s) 18929

A pre-hearing conference on the petition was scheduled before

John S. Juva, Conferee , at the offices of the State

Tax Commission, Mineola District Office, 114 Old Country Road, Mineola, NY

on Friday, Oct. 13, 1978 at 1:15 P.M. . Notice of said pre-hearing

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

Haselkorn . Petitioner(s) or petitioner(s) representative did

not appear at the pre-hearing conference . 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 Irving Pomerantz be and the same is hereby denied.

DATED: Albany, New York August 8, 1979 STATE TAX COMMISSION

COMMISSIONER

TA-26 (4-76) 25M Department of Taxation and Finance TAX APPEALS BUREAU STATE OF NEW YORK ALBANY, N. Y. 12227 STATE CAMPUS

FOM 00 411117N1 08/11/79 25200 Rockside Rd., #728 Bedford Heights, OH 44146 ving Pomerantz

NOT DELIVERABLE AS ADDRESSED CHAMMED OF MISHAND RETURN TO SENDER





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

STATE TAX COMMISSION

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

August 8, 1979

Irving Pomerantz 25200 Rockside Rd., #728 Bedford Heights, OH 44146

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Please take further notice that pursuant to Section(s) 722 of the Tax Law, any proceeding in court to review this 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 may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

John F. Kongef

cc: Petitioner's Representative

Bernard Haselkorn 134 Jackson St.

Hempstead, NY 11550

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

IRVING POMERANTZ

for Redetermination of Deficiency or for Refund of Unincorporated Business Taxes under Article(s) 23 of the Tax Law for the Year(s) 1971, 1972, & 1973.

DEFAULT ORDER

Petitioner(s) Irving Fomerantz, 25200 Rockside Road, #728, Bedford

Heights, Ohio 44146 filed a petition for redetermination of deficiency

or for refund of Unincorporated Business taxes under Article(g)

of the Tax Law for the year(s) 1971, 1972,1973 File No.(s) 18929

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not appear at the pre-hearing conference . 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 Irving Pomerantz be and the same is hereby denied.

DATED: Albany, New York August 8, 1979 STATE TAX COMMISSION

COMMISSIONER