

*Income Tax Determination*  
*A-2*  
*Kem, Lawrence C.*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LAWRENCE C. KEM

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1961

State of New York  
County of Albany

Grace Pritchard, 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 20th day of October, 1969, she served the within  
Notice of Decision (~~XXXXXXXXXX~~) by (certified) mail upon

Lawrence C. Kem (~~XXXXXXXXXX~~) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Lawrence C. Kem  
3612 Traynham Road  
Shaker Heights, New York 44122

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (~~representative~~  
~~XX~~) petitioner herein and that the address set forth on said wrapper is the last  
known address of the (~~XXXXXXXXXX~~) petitioner.

Sworn to before me this

21 day of October, 1969

Grace E. Pritchard

Also one copy sent - Registered Mail - Return Receipt Requested

To.....Mr. Rook.....

To be submitted to the Commission, upon  
your approval.

*all*  
(Lawrence Kem) *W*

*10/17/69*

From Nigel G. Wright

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition :

of :

LAWRENCE C. KEM :

DECISION

For a Redetermination of a deficiency  
or for Refund of Personal Income Taxes:  
under Article 22 of the Tax Law for  
the year 1961 :

---

The taxpayer having filed a petition pursuant to Section 689 of the Tax Law for a redetermination of a deficiency dated April 13, 1965 of personal income taxes imposed by Article 22 of the Tax Law for the year 1961 and a hearing having been duly scheduled for 9:30 A.M. on May 21, 1969, at room 781, 80 Centre Street, New York City before Nigel G. Wright, Hearing Officer and no appearance having been made at the hearing by the taxpayer or by anyone on his behalf, and all papers in the possession of the Department of Taxation and Finance pertaining to said deficiency, having been duly examined and considered,

The State Tax Commission hereby

FINDS:

(1) The notice of hearing was duly mailed to the last known address of taxpayer but was returned by the U.S. Post Office as undeliverable. The taxpayer has not given notice of a new address.

(2) The notice of deficiency was based upon the failure to identify and substantiate certain deductions including a large alleged casualty loss.

(3) The deficiency in tax is found to be \$102.75.

Upon the foregoing findings and all the evidence presented herein,

The State Tax Commission hereby

DECIDES:

- (A) The taxpayer is found to be in default in this proceeding.
- (B) The notice of deficiency has a reasonable basis in fact and in law.
- (C) The petition for redetermination is dismissed and the deficiency in tax of \$102.75 is affirmed together with such interest, if any, as may be due under Section 684 of the Tax Law.

Dated: Albany, New York this 6th day of October 19 69 .

STATE TAX COMMISSION

Norman Galloran  
PRESIDENT

Bruce Hawley  
COMMISSIONER

Milton Krinner  
COMMISSIONER