In the Matter of the Petition

of

MALVIN A. & FLORENCE COHEN

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

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

State of New York County of Albany

hargaret Wood , 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 28th day of May , 19 70, she served the within Notice of Decision (arxintermination) by (certified) mail upon Malvin A. and Florence Cohen (xmpressutativaxes) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Malvin A. & Florence Cohen 20 Star 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 Post Office Department within the State of New York.

Monticello, New York

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

Sworn to before me this

28th day of May

, 1970.

margaret wood

## STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

MALVIN A and FLORENCE COHEN

DEFAULT ORDER

for Redetermination of a Deficiency or for Refund of Personal Income Tax Pursuant to Article 22 of the Tax Law for the Year 1961

The above-named taxpayers have petitioned the State Tax Commission for a redetermination of their tax deficiency as issued by the State Tax Commission for the year 1961. A formal hearing on the petition was scheduled for April 23, 1970, at 11 o'clock A.M. at the offices of the State Tax Commission in the City of Albany before Hearing Officer, Lawrence A. Newman. Notice of said hearing was duly given to the taxpayers, the taxpayers failed to appear at the hearing and no one appeared on their behalf. Their default has been duly recorded.

On motion of the attorney for the Department of Taxation and Finance, IT IS ORDERED that the petition is hereby denied.

DATED: Albany, New York May 28, 1970

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

COMMISSIONER