

STATE OF NEW YORK  
STATE TAX COMMISSION

*Collingwood*  
*Per Inc*  
*1970*

In the Matter of the Petition

of  
Charles & Louise A. Collingwood :

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) 1964 :

State of New York  
County of Albany

Diane Farrington , 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 2nd day of December , 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Charles & Louise A. Collingwood (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Charles & Louise A. Collingwood  
c/o N.S. Bienstock  
630 Third Avenue  
New York, New York  
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 of) 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

2nd day of December , 1970.

*James Wright*

*Diane Farrington*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
Charles & Louise A. Collingwood :  
:  
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) 1964 :

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

State of New York  
County of Albany

Diane Farrington , 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 2nd day of December , 1970 , she served the within Notice of Decision (or Determination) by (certified) mail upon Benjamin Clark, Esq.

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Benjamin Clark, Esq.  
370 Lexington Avenue  
New York, New York

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 of) 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

2nd day of December , 1970

John Wright

Diane Farrington

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
CHARLES & LOUISE A. COLLINGWOOD : DECISION  
for a Redetermination of a Deficiency :  
or for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Year 1964 :

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The taxpayer having filed a petition pursuant to Section 689 of the Tax Law for the redetermination of a deficiency of personal income tax for the year 1964 and a hearing thereon having been duly scheduled for 9:15 AM, April 2, 1970, at Room 779, State Office Building, 80 Centre Street, New York City, before Nigel G. Wright, Hearing Officer, and no appearance having been made by the taxpayer or by anyone on his behalf and upon application of Alexander Weiss of counsel to Edward H. Best, appearing on behalf of the Income Tax Bureau; and the file of the Department of Taxation and Finance with respect to such petition having been duly examined and considered,

The State Tax Commission hereby

FINDS:

1. The taxpayer failed to appear at the hearing.
2. The deficiency asserted is in the amount of \$2,855.39 plus interest of \$828.10 for a total of \$3,683.49. That amount has been paid.
3. The deficiency is based on a finding that the taxpayer was domiciled in New York throughout the taxable year.

Upon the foregoing findings and all the evidence in the case,

The State Tax Commission hereby

DECIDES:


- A. The taxpayer voluntarily defaulted in this proceeding.

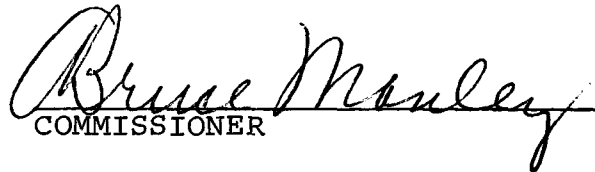
B. The deficiencies asserted have a reasonable basis in law and in fact.


C. The petition is dismissed and the deficiency is affirmed.

DATED: Albany, New York  
November 27, 1970

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER