

STATE OF NEW YORK
STATE TAX COMMISSION

Schwartz - Allan
PI. Edith
RAT. 22
1971

In the Matter of the Petition

of

ALLAN & EDITH SCHWARTZ

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

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

State of New York
County of Albany

Martha Funaro , 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 7th day of July , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Allan &

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

wrapper addressed as follows: Allan & Edith Schwartz
c/o Bernard R. Panfel
45 John Street

New York, New York 10038
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

7th day of July , 1971

Rae Zimmerman

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

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Tax Law for the (Year(s) 1961

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State of New York
County of Albany

Martha Funaro , 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 7th day of July , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Bernard R.

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

wrapper addressed as follows: Bernard R. Panfel
c/o Panfel, Merritt & Co.
45 John Street
New York, New York 10038

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

7th day of July , 1971

Kal Zimmerman

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
ALLAN & EDITH SCHWARTZ	:	<u>DEFAULT ORDER</u>
for Redetermination of Deficiency or for	:	
Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the year	:	
1961.	:	

Petitioners, Allan and Edith Schwartz, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1961. (File No. 1-5477635). A formal hearing was scheduled before L. Robert Leisner, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on March 3, 1971, at 1:30 P.M.

Notice of said hearing was given to petitioners and petitioners' representative. No one appeared for the taxpayer. A default was duly recorded.

On motion of the attorney for the Department of Taxation and Finance, Edward H. Best, (Alexander Weiss, Esq., of Counsel), it is

ORDERED that the petition is denied and the deficiencies are sustained.

DATED: Albany, New York
July 7, 1971

STATE TAX COMMISSION

Norman Sullivan

COMMISSIONER

Al Bruce Mandley

COMMISSIONER

Milton Koenig

COMMISSIONER