

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
CHARLES & FAY MOSKOWITZ

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 16 of the  
Tax Law for the (Year(s) 1957 & 1959 :

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 1st day of August , 19 72, she served the within Notice of Decision (or Determination) by (certified) mail upon Charles & Fay Moskowitz (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Charles & Fay Moskowitz  
137-24 228th Street  
Laurelton, Queens, New York 11413  
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

1st day of August , 1972.

Lynn Wilson

Martha Funaro



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE  
BUILDING 9, ROOM 214A  
STATE CAMPUS  
ALBANY, N. Y. 12226

AREA CODE 518  
457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

August 1, 1972

Charles & Fay Moskowitz  
137-24 228th Street  
Laurelton, Queens, New York 11413

Dear Mr. & Mrs. Moskowitz:

Please take notice of the **DETERMINATION ON DEFAULT**  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section(s) **375** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **90 Days**  
from the date of this notice.

Any inquiries concerning the computation of tax  
due or refund allowed in accordance with this  
decision or concerning any other matter relative  
hereto may be addressed to the undersigned.  
These will be referred to the proper party for  
reply.

Very truly yours,

**Nigel G. Wright**

HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

## STATE TAX COMMISSION

Charles and Fay Moskowitz filed an application under section 374 of the Tax Law for a revision of an assessment issued under date of November 3, 1969. Said application was denied and a hearing was demanded. A hearing was duly scheduled before Nigel G. Wright, Hearing Officer, at the offices of the State Tax Commission, Room 779, 80 Centre Street, New York City for April 17, 1972, at 2:00 P.M. Neither the applicants nor anyone on their behalf appeared. The Income Tax Bureau was represented by Saul Heckelman, Esq., appearing by Francis X. Boylan, Esq.

1. Mr. and Mrs. Moskowitz did not file New York returns during the years here in question. An audit of these years was conducted by the Federal Government during 1966 and 1967, resulting in deficiencies in federal income tax. Mr. and Mrs. Moskowitz did not notify New York State of the federal changes.

3. The assessment in issue is based upon a federal audit report and amounts to \$446.55 with a penalty for failure to file a return under section 376(2) of \$111.64, a penalty for negligence under section 377(3) of \$22.33 and interest of \$276.36 for a total of \$856.88.

DECISION

The application is denied and the assessments are affirmed.

DATED: Albany, New York  
*August 1, 1972*

STATE TAX COMMISSION

*Norman Gallivan*  
\_\_\_\_\_  
COMMISSIONER

*Bruce Mauley*  
\_\_\_\_\_  
COMMISSIONER

*Milton Korman*  
\_\_\_\_\_  
COMMISSIONER