In the Matter of the Petition

of

MAX and MILDRED BENOFF

For a Redetermination of a Deficiency or a Refund of Personal Income Taxes under Article(s) 22 Tax Law for the (Year(s) 1967

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

State of New York County of Albany

LYNN WILSON

, 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 12th day of January , 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon MAX and MILDRED

(representative of) the petitioner in the within BENOFF

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Max and Mildred Benoff 722 North Crescent Drive Beverly Hills, California

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custedy 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

January, 1973 Synn Wilson

In the Matter of the Petition

of

MAX and MILDRED BENOFF

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) 1967

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

State of New York County of Albany

LYNN WILSON

, 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 12th day of January , 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon SIDNEY J.

MATZNER

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Sidney J. Matzner 9465 Wilshire Boulevard Beverly Hills, California 90212

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

12th day of January , 1973

Lynn Wilson



STATE TAX COMMISSION

A. BRUCE MANLEY
MILTON KOERNER

NORMAN F. GALLMAN, ACTING PRESIDENT

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 HEARING UNIT

> EDWARD ROOK SECRETARY TO COMMISSION

ADDRESS YOUR REPLY TO

DATED:

Albany, New York January 12, 1973

Max and Mildred Bonoff 722 Morth Crescent Drive Beverly Hills, California 90210

Dear Mr. and Mrs. Benoff:

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

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 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,

L. Robert Leiener

Enc.

HEARING OFFICER

cc: Petitioner's Representative Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

MAX and MILDRED BENOFF

DEFAULT ORDER

for a Redetermination of a Deficiency or for Refund of Personal Income Taxes under Article 22 of the Tax Law for the Year 1967.

:

Petitioners, Max and Mildred Benoff, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1967. (File No. 8-29866364). 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 November 14, 1972, at 3:00 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, Saul Heckelman, Esq., (Albert J. Rossi, Esq., of Counsel), it is

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

DATED: Albany, New York January 12, 1973

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

COMMISSIONER