

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT I. HIGGINS

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) 1960 & 1961 :

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 2nd day of November , 1973 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Robert I. Higgins

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

wrapper addressed as follows: Mr. Robert I. Higgins  
Monte Everest 430

Lomas

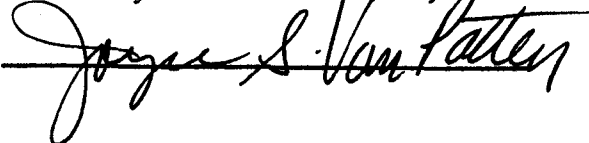
Mexico 10 D.F., Mexico

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 November , 1973







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

STATE TAX COMMISSION

Mario A. Procaccino,

~~XXXXXXXXXXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

November 2, 1973

Mr. Robert I. Higgins  
Monte Everest 430  
Lomas  
Mexico 10 D.F., Mexico

Dear Mr. Higgins:

Please take notice of the **DEFAULT ORDER**  
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 deci-  
sion must be commenced within **4 Months**  
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,

  
Paul B. Coburn

HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
ROBERT I. HIGGINS : DEFAULT ORDER  
for Redetermination of Deficiency or for :  
Refund of Personal Income :  
Taxes under Article(x) 22 :  
of the Tax Law for the Year(s) 1960 & 1961 :  
:

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Petitioner(x), Robert I. Higgins,  
filed a petition for redetermination of deficiency or for refund  
of personal income taxes under Article(x) 22 of the  
Tax Law for the year(x) 1960 & 1961  
File No.(x) 29855154

A calendar call on the petition was scheduled before  
Honorable Milton Koerner, State Tax Commissioner, at the offices  
of the State Tax Commission, 80 Centre Street, New York, New York,  
on October 2, 1973, at 11:00 A.M. . Notice of said calendar  
call was given to petitioner(x) ~~and petitioner(x) representative,~~  
. Petitioner(x) ~~or petitioner(x)~~  
~~representative~~ did not appear at the calendar call. A default has  
been duly noted.

Now on motion of the attorney for the Department of Taxation  
and Finance, it is

ORDERED that the petition of Robert I. Higgins  
be and the same is hereby denied.

DATED: Albany, New York  
November 2, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER



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

STATE TAX COMMISSION

Mario A. Procaccino,

~~XXXXXXXXXXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

November 2, 1973

Mr. Robert I. Higgins  
Monte Everest 430  
Lomas  
Mexico 10 D.F., Mexico

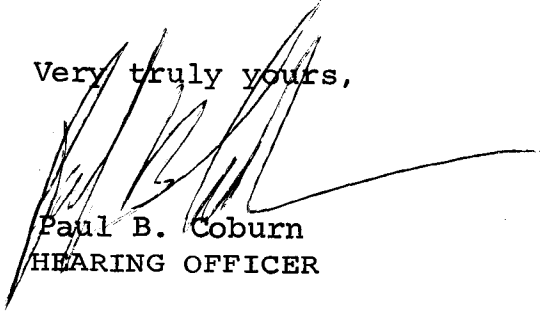
Dear Mr. Higgins:

Please take notice of the DEFAULT ORDER  
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 deci-  
sion must be commenced within 4 Months  
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,

  
Paul B. Coburn  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
Department of Taxation and Finance

STATE CAMPUS  
ALBANY, N. Y. 12227

Mr. Robert I. Higgins  
Monte Everest 430  
Lomas  
Mexico 10 D.F., Mexico

*Paul B. Cotman*

## STATE OF NEW YORK

## STATE TAX COMMISSION

In the Matter of the Petition

of

**ROBERT I. HIGGINS**

DEFAULT ORDER

for Redetermination of Deficiency or for :  
Refund of **Personal Income** :  
Taxes under Article(x) **22** :  
of the Tax Law for the Year(s) **1960 & 1961** :

Petitioner(s), **Robert I. Higgins,**

filed a petition for redetermination of deficiency or for refund  
of **personal income** taxes under Article **(X) 22** of the  
Tax Law for the year **(X) 1960 & 1961**

File No. (X) 29855154

A calendar call on the petition was scheduled before

Honorable Milton Koerner, State Tax Commissioner, at the offices  
of the State Tax Commission, 80 Centre Street, New York, New York,  
on **October 2, 1973,** at **11:00 A.M.** . Notice of said calen

call was given to petitioner (s) ~~XXXXXXXXXX~~ ~~(s)XXXXXXXXXX~~.  
 . Petitioner (s) ~~XXXXXXXXXX~~ ~~(s)XXXXXXXXXX~~  
~~XXXXXXXXXX~~ did not appear at the calendar call. A default has  
 been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of **Robert I. Higgins**  
be and the same is hereby denied.

DATED: Albany, New York  
November 2, 1973

STATE TAX COMMISSION

*Walter A. Krass*  
COMMISSIONER

*Bruce Manley*  
COMMISSIONER

William Koenig  
COMMISSIONER