In the Matter of the Petition

of

SAMUEL P. ROSENBERG

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income :

Taxes under Article(s) 22 of the

Tax Law for the Year(s) or Period(s) 1972 :

State of New York County of Albany

BRUCE BATCHELOR , 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  $10 \, \mathrm{th}$  day of  $\mathrm{December}$  , 1976 , she served the within DEFAULT ORDER by (certified) mail upon Samuel P. Rosenberg

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:

Mr. Samuel P. Rosenberg

Mr. Samuel P. Rosenberg 77 Broome Avenue Atlantic Beach, 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 Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative of the) 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

10th day of December , 1976.

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In the Matter of the Petition

of

SAMUEL P. ROSENBERG

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income Taxes under Article(s) 22 of the Tax Law for the Year(s) or Period(s) 1972:

State of New York County of Albany

BRUCE BATCHELOR

, 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 loth day of December , 1976 , she served the within

DEFAULT ORDER

by (certified) mail upon Alfred Z. Feinstein, Hugo

Schwartz Co.P.C. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows:

Alfred Z. Feinstein, Hugo Schwartz, Co., P.C.

26 Court Street Brooklyn, 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 Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative of the) 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

10th day of December

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## STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS ALBANY, N.Y. 12227

December 10, 1976

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-3850

Mr. Samuel P. Rosenberg 77 Broome Avenue Atlantic Beach, New York

Dear Mr. Rosenberg:

Please take notice of the DEFAULT 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 4 months from the date of this notice.

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. They will be referred to the proper party for reply.

Very truly yours,

Frank J. Puccia Supervisor of Small

Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

SAMUEL P. ROSENBERG

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article(s) 22 of the Tax Law for the Year(s) 1972

Petitioner(s), Samuel P. Rosenberg, 77 Broome Avenue, Atlantic Beach,

New York filed a petition for redetermination of deficiency

or for refund of personal income taxes under Article(%)

22 of the Tax Law for the year(s) 1972 . File No.(%) 11-1807652.

A small claims hearing on the petition was scheduled before

Philip Mercurio, Small Claims Hearing Officer, at the offices of the State

Tax Commission, Two World Trade Center, Rm. 65-31, 65th Fl., New York, NY
on Monday, October 25, 1976 at 10:45 A.M. . Notice of said small claims
hearing was given to petitioner(x) and petitioner(s) representative, Alfred Z.

Feinstein, Hugo Schwartz Co. Petitioner(s) or petitioner(s) representative did
not appear at the scheduled hearing . 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 Samuel P. Rosenberg be and the same is hereby denied.

DATED: Albany, New York
December 10, 1976

STATE TAX COMMISSION

PRESIDENT

COMMISS IONER

COMMISSIONER