In the Matter of the Petition

οf

RALPH COHEN

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that the is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 19th day of October , 1977, whe served the within Notice of Default Order by (certified) mail upon Ralph Cohen

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

Mr. Ralph Cohen

360 First Avenue

New York, New York 10010

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 state) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative processe) petitioner.

Sworn to before me this

19th day of October , 1977

John Huhn

TA-3 (2/76)

In the Matter of the Petition

οf

AFFIDAVIT OF MAILING

RALPH COHEN

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 19th day of October , 1977, whe served the within Notice of Default Order by (certified) mail upon Seymour Rubinstein

:

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

Mr. Seymour Rubinstein

Mr. Seymour Rubinstein 19 West 44th Street New York, New York 10036

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.

John Huhn

Sworn to before me this

19th day of October , 1977.

and much



THOMAS H. LYNCH

STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

ADDRESS YOUR REPLY TO

October 19, 1977

TELEPHONE: (518) 457-1723

Mr. Ralph Cohen 360 First Avenue New York, New York 10010

Dear Mr. Cohen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

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

Aloysius J. Hendsa

Supervisor of Tax Conferences

cc: Petitioner's Representative:

Taxing Bureau's Representative:

Enc.

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

RALPH COHEN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income

Taxes under Article(%) 22 of the Tax Law for the Year(%) 1973

Petitioner(x) Ralph Cohen, 360 First Avenue, New York, N.Y. 10010

filed a petition for redetermination of deficiency or for refund of personal income taxes under Article(%)

of the Tax Law for the year(\mathbf{x}) 1973 . File No.(\mathbf{x}) 15948

A pre-hearing conference on the petition was scheduled before

Allen Caplowaith , at the offices of the State

Tax Commission, Two World Trade Center, 65th Fl., Rm. 65-51, New York, N.Y. 10047

on June 3, 1977 at 1:15 p.m. . Notice of said pre-hearing conference was given to petitioner(s) and petitioner(s) representative, Seymour Rubinstein . Petitioner(s) or petitioner(s) representative did

not appear at the pre-hearing conference . 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 Ralph Cohen be and the same is hereby denied.

DATED: Albany, New York October 19, 1977 STATE TAX COMMISSION

COMMISS IONER

COMMISSIONER