

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
HOWARD HALPERN

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

John Huhn, 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 27 day of July, 1978, she served the within  
Notice of Default Order by (certified) mail upon Howard Halpern  
(~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Howard Halpern  
629 Kappock Street  
Riverdale, NY 10463

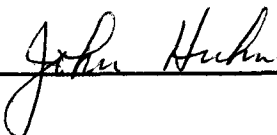
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

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

27 day of July, 1978.





STATE OF NEW YORK  
STATE TAX COMMISSION

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of  
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AFFIDAVIT OF MAILING

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Notice of Default Order by (certified) mail upon George Kraner

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by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: George Kraner  
P.O. Box 553  
Forest Hills, NY 11375

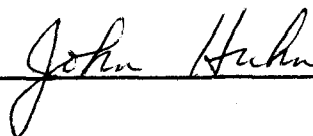
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last known address of the (representative of the) petitioner.

Sworn to before me this

27 day of July, 1978





STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

HOWARD HALPERN

DEFAULT ORDER

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

Petitioner(§) Howard Halpern, 629 Kappock Street, Riverdale, New  
York 10463

filed a petition for redetermination of deficiency

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

22 of the Tax Law for the year(§) 1972 . File No.(§) 12637

A pre-hearing conference on the petition was scheduled before

Allen Caplowaith, Conferee , at the offices of the State

Tax Commission, NYS Dept. of Taxation and Finance, Tax Appeals Bureau,  
Two World Trade Center, Room 65-51, New York, New York  
on April 25, 1978 at 2:45 P.M. . Notice of said pre-hearing

conference was given to petitioner(§) and petitioner(§) representative,

George Kraner . Petitioner(§) or petitioner(§) 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 Howard Halpern  
be and the same is hereby denied.

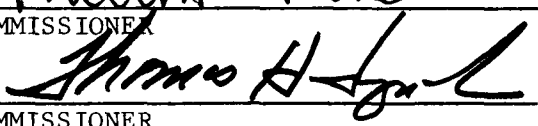
DATED: Albany, New York

July 27, 1978

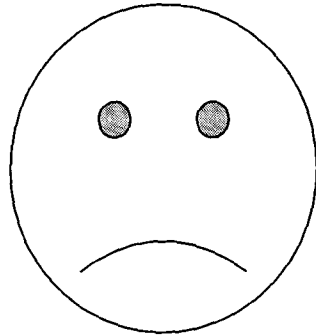
STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

**CORRECTION  
FOLLOWS**





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

ADDRESS YOUR REPLY TO

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

July 27, 1978

TELEPHONE: (518) 457-1723

**Howard Halpern  
629 Kappock Street  
Riverdale, NY 10463**

**Dear Mr. Halpern:**

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

Please take further notice that pursuant to  
Section(a) **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.

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,

*John F. Koegel*  
**John F. Koegel  
Supervisor of Tax Conferences**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

HOWARD HALPERN

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~~) 1972Petitioner(~~s~~) Howard Halpern, 629 Kappock Street, Riverdale, New  
York 10463

filed a petition for redetermination of deficiency

or for refund of personal income

taxes under Article(~~s~~)22 of the Tax Law for the year(~~s~~) 1972 . File No. (~~s~~) 12637

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ORDERED that the petition of Howard Halpern

be and the same is hereby denied.

DATED: Albany, New York

July 27, 1978

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER



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

ADDRESS YOUR REPLY TO

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MILTON KOERNER  
THOMAS H. LYNCH

July 27, 1978

TELEPHONE: (518) 457-1723

Howard Halpern  
629 Kappock Street  
Riverdale, NY 10463

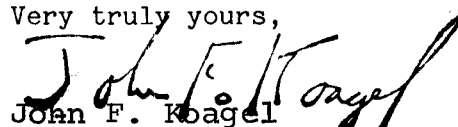
Dear Mr. Halpern:

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-  
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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,

  
John F. Koegel  
Supervisor of Tax Conferences

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

TA-19 (7/77)

TA-26 (4-76) 25M

STATE OF NEW YORK  
Department of Taxation and Finance  
TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N. Y. 12227

CLAIM CHECK NO.

05-184

☐ HOLD

DATE

1ST NOTICE

2ND NOTICE

RETURN

Detached from  
PS Form 3940-A  
July 1977

Howard Halpern  
629 Kappock Street  
Brooklyn, NY 10463

161033



STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

**HOWARD HALPERN**

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

**Personal Income**  
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Year(s) **1972**

Petitioner(s) **Howard Halpern, 629 Kappock Street, Riverdale, New York 10463**

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July 27, 1978

STATE TAX COMMISSION

  
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