In the Matter of the Petition

of

PHIL KAPLAN

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) 22 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 13th day of December , 1978, She served the within Default Order by (certified) mail upon Phil Kaplan

Flushing, New York 11354

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.

John Huhn

Sworn to before me this

13th day of December , 1978

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In the Matter of the Petition

of

PHIL KAPLAN

AFFIDAVIT OF MAILING

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

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 day of , 19 , the served the within Default Order by (certified) mail upon Meyer Benevra

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Meyer Benevra
430 Park Avenue
New York, NY 10022

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

13th day of December

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## STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE ALBANY, NEW YORK 12227

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION

December 13, 1978

Phil Kaplan 146-08 28th Avenue Flushing, New York 11354

Dear Mr. Kaplan:

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 decision must be commenced within four 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,

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION

Enc.

cc: Petitioner's Representative:

Meyer Benevra

430 Park Avenue, New York, NY 10022

Taxing Bureau's Representative:

In the Matter of the Petition

of

PHIL KAPLAN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

Personal Income Taxes under Article (s) 22 of the:

Tax Law for the year 1972

Petitioner(sx) Phil Kaplan, 146-08 28th Avenue, Flushing, New York 11354

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. 13706

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, the taxpayer's representative was served notice to file a perfected petition. The taxpayer's representative failed to file a perfected petition. Notice to file a perfected petition was sent to the taxpayer's representative's last known address.

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

ORDERED that the petition of Phil Kaplan be and the same is hereby denied.

DATED: Albany, New York

December 13, 1978

STATE TAX COMMISSION

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COMMISSIONER

COMMISSIONER