

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
IRVING LEVINE

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article ~~(3)~~ 22 of the :
Tax Law for the Year ~~(3)~~ ~~XXXXXX~~ ~~PERIOD~~ ~~(3)~~ 1970 :

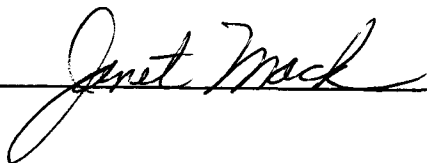
State of New York
County of Albany

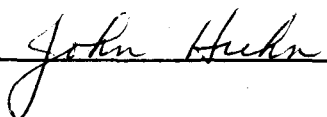
John Huhn, being duly sworn, deposes and says that
he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 16th day of March, 1978, he served the within
Notice of Decision by (certified) mail upon Irving Levine
~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Irving Levine
209-03 56th Avenue
Bayside, New York 11365
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 ~~XXXXXX~~
~~XXXXXX~~ petitioner herein and that the address set forth on said wrapper is the
last known address of the ~~(representative of)~~ petitioner.

Sworn to before me this

16th day of March, 1978.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
IRVING LEVINE

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (X) 22 of the :
Tax Law for the Year (XXXX) or Period(s) :
1970

State of New York
County of Albany

John Huhn

, being duly sworn, deposes and says that

He is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 16th day of March , 1978 , he served the within

Notice of Decision by (certified) mail upon Elliot L. Schaeffer, Esq. of
Schaeffer, Schaeffer & Sands, Esqs.

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

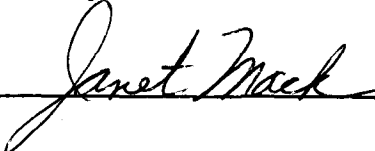
as follows: Elliot L. Schaeffer, Esq. of
Schaeffer, Schaeffer & Sands, Esqs.
450 7th Avenue
New York, New York 10001

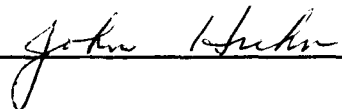
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

16th day of March , 19 78







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

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

March 16, 1978

Irving Levine
209-03 56th Avenue
Bayside, New York 11365

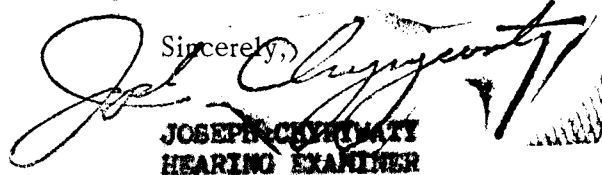
Dear Mr. Levine:

Please take notice of the **Decision**
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,


JOSEPH C. CONARTY
HEARING EXAMINER

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
IRVING LEVINE	:	DECISION
for Redetermination of a Deficiency or for	:	
Refund of Personal Income Tax under Article	:	
22 of the Tax Law for the Year 1970.	:	

Petitioner, Irving Levine, 209-03 56th Avenue, Bayside, New York 11365, filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1970 (File No. 11239).

A small claims hearing was held before William Valcarcel, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on June 2, 1977. The petitioner appeared with Elliot L. Schaeffer, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq. (Abraham Schwartz, Esq., of counsel).

ISSUES

I. Whether petitioner was subject to a penalty in accordance with section 685(g) of the Tax Law.

II. Whether a Notice of Deficiency asserted against petitioner was issued within the statutory period prescribed by the Tax Law.