In the Matter of the Petition

of

Emanuel Potash (Deceased)

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income Tax

under Article 22 of the Tax Law for the Year 1974.

State of New York

County of Albany

Jay Vredenburg, 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 15th day of October, 1979, he served the within notice of Default by certified mail upon Emanuel Potash (Deceased), the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Emanuel Potash (Deceased) 10143 E. Bay Harbor Dr.

Miami Beach, FL 33154

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this 15th day of October, 1979.

In the Matter of the Petition

of

Emanuel Potash (Deceased)

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision : of a Determination or a Refund of Personal Income Tax : under Article 22 of the Tax Law for the Year 1974.

State of New York County of Albany

Jay Vredenburg, 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 15th day of October, 1979, he served the within notice of Default by certified mail upon Richard L. Levine the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Richard L. Levine 363 Seventh Ave. New York, NY 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 15th day of October, 1979.

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

October 15, 1979

Emanuel Potash (Deceased) 10143 E. Bay Harbor Dr. Miami Beach, FL 33154

Dear Mr. Potash:

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 this 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 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.

Very truly yours,

cc: Petitioner's Representative Richard L. Levine 363 Seventh Ave. New York, NY 10001

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

EMANUEL POTASH (deceased)

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) 1974

Petitioner(s) Emanuel Potash(deceased), 10143 East Bay Harbor Drive, Miami

Beach, Florida 33154 filed a petition for redetermination of deficiency

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

of the Tax Law for the year(s) 1974

. File No.(s) 22928

A pre-hearing conference on the petition was scheduled before

Rodney E. Priddle, Conferee , at the offices of the State

Tax Commission, Tax Appeals Bureau, Two World Trade Center, Room 65-51, New York, N.Y.

on Tuesday, December 5, 1978 at 9:00 A.M. . Notice of said pre-hearing

conference was given to petitioner(s) and petitioner(s) representative, Richard

L. Levine, Esq. . 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,

ORDERED that the petition of EMANUEL POTASH (deceased) be and the same is hereby denied.

DATED: Albany, New York

it is

OCT | 5 1979

STATE TAX COMMISSION

NA +t

COMMISSIONER

COMMISSIONER

376816 ceased) NON S 6261 Department of Taxation and Finance TAX APPEALS BUREAU STATE OF NEW YORK ALBANY, N. Y. 12227 STATE CAMPUS TA-26 (4-76) 25M



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

STATE TAX COMMISSION

JAMES H. TULLY JR., PRESIDENT

MILTON KOERNER

THOMAS H. LYNCH

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

October 15, 1979

Emanuel Potash (Deceased) 10143 E. Bay Harbor Dr. Miami Beach, FL 33154

Dear Mr. Potash:

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 this 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 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.

ery truly yours,

cc: Petitioner's Representative
 Richard L. Levine
 363 Seventh Ave.
 New York, NY 10001
 Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

οf

EMANUEL POTASH (deceased)

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) 1974

Petitioner(s) Emanuel Potash(deceased), 10143 East Bay Harbor Drive, Miami

Beach, Florida 33154 filed a petition for redetermination of deficiency

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

of the Tax Law for the year(s) 1974

. File No.(s) 22928

A pre-hearing conference on the petition was scheduled before

Rodney E. Priddle, Conferee , at the offices of the State

Tax Commission, Tax Appeals Bureau, Two World Trade Center, Room 65-51, New York, N.Y.

on Tuesday, December 5, 1978 at 9:00 A.M. . Notice of said pre-hearing conference was given to petitioner(s) and petitioner(s) representative, Richard

L. Levine, Esq. . 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 **EMANUEL POTASH (deceased)** be and the same is hereby denied.

DATED: Albany, New York

OCT 15 1979

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER