

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

CLIFTON N. YOUNG

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (xx) 22 of the :  
Tax Law for the Year(s) or Period(s) 1973. :  
~~XXXXXXXXXX~~

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 7th day of February , 19 79, ~~she~~ served the within  
Notice of Default Order by (certified) mail upon Clifton N. Young  
~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Clifton N. Young  
P.O. Box 895  
Ellicott Street Sta.  
Buffalo, New York 14205  
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 ~~XXXXXXXXXXXXXX~~  
~~XXXXXX~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~(XXXXXXXXXXXXXXXXXXXX)~~ petitioner.

Sworn to before me this

**7**TH day of February , 1979.

Marilyn J. Papineau

John Huhn

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
CLIFTON N. YOUNG

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article ~~(8)~~ 22 of the :  
Tax Law for the Year ~~(8)XXXXXXXXXX~~ 1973. :

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 7th day of February , 19 79, he served the within  
Notice of Default Order by (certified) mail upon Bea Greenberg, City Manager  
H & R Block  
(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Bea Greenberg, City Manager  
H & R Block  
14545 Vanowen Street  
Van Nuys, California 91405  
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

7th day of February , 1979.

Marilyn J. Papineau

John Huhn



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

**February 7, 1979**

TELEPHONE: (518) 457-1723

**Clifton N. Young  
P.O. Box 895  
Ellicott Street Sta.  
Buffalo, New York 14205**

**Dear Mr. Young:**

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

Please take further notice that pursuant to  
Section ~~680~~ **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. KOAGEL  
SUPERVISOR OF TAX CONFERENCES**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

TA-19 (7/77)

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition  
of  
CLIFTON N. YOUNG  
for Redetermination of Deficiency or for Refund of  
Personal Income  
Taxes under Article ~~(ss)~~ 22 of the Tax Law for the  
Year ~~(x)~~ 1973

DEFAULT ORDER

Petitioner ~~(xx)~~ Clifton N. Young, P. O. Box 895, Ellicott Street Sta.,  
Buffalo, New York 14205 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 ~~(xx)~~ 1973 . File No. ~~(s)~~ 19249.

A pre-hearing conference on the petition was scheduled before  
Rodney E. Priddle, Conferee , at the offices of the State  
Tax Commission, New York State Department of Taxation and Finance, Buffalo  
District Office, Part 3, 65 Court Street, Buffalo, New York  
on Monday, July 31, 1978 at 2:30 P.M. . Notice of said pre-hearing  
conference was given to petitioner ~~(ss)~~ and petitioner ~~(ss)~~ representative,  
Bea Greenberg, City Manager Petitioner ~~(s)~~ or petitioner ~~(s)~~ representative did  
H&R BLOCK, 14545 Vanowen Street, Van Nuys, Calif. 91405  
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 Clifton N. Young  
be and the same is hereby denied.

DATED: Albany, New York

February 7, 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



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

February 7, 1979

TELEPHONE: (518) 457-1723

Clifton N. Young  
P.O. Box 895  
Ellicott Street Sta.  
Buffalo, New York 14205

Dear Mr. Young:

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

Please take further notice that pursuant to  
Section ~~xx~~ 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. KOAGEL  
SUPERVISOR OF TAX CONFERENCES

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

TA-19 (7/77)

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

**CLIFTON N. YOUNG**DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

Taxes under Article ~~xx~~ <sup>Personal Income</sup> 22 of the Tax Law for the  
Year ~~(s)~~ 1973

Petitioner ~~(s)~~ **Clifton N. Young, P. O. Box 895, Ellicott Street Sta.,  
Buffalo, New York 14205** 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)~~ **1973** . File No. ~~(s)~~ **19249.**

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on **Monday, July 31, 1978** at **2:30 P.M.** . Notice of said **pre-hearing**

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**Bea Greenberg, City Manager** Petitioner ~~(s)~~ or petitioner ~~(s)~~ representative did  
**H&R BLOCK, 14545 Vanowen Street, Van Nuys, Calif. 91405**  
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Now on motion of the attorney for the Department of Taxation and Finance,  
it is

ORDERED that the petition of **Clifton N. Young**  
be and the same is hereby denied.

DATED: Albany, New York

**February 7, 1979**

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



ZALE CORP.



# New York State Department of TAXATION and FINANCE

## MEMORANDUM

AD-53 (6/76)

TO: State Tax Commission  
ATTENTION: BERTHLYNN J. DAVIS

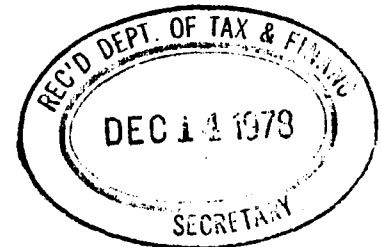
FROM: Abram J. Cuttler

SUBJECT: Zale Corp.  
Box 2219  
Dallas, Texas 75221

OFFICE: Income Tax Bureau

DATE: DEC 10 1978

Identification #75-0675400	
Assessments #W-7711022811	\$169.51
W-7710273047	948.13
W-7709275271	1259.51
W-7710273045	1779.76
W-7710273046	311.49
Total	<u>\$4468.40</u>



The above employer has requested abatement of total penalties of \$4468.40 on five (5) assessments listed above issued on delinquent New York State/City semi-monthly full paid withholding tax returns filed for the periods, June 16, 1977 to June 30, 1977 and July 16, 1977 to September 15, 1977. The delay in submitting the returns was due to the termination without notice of the Payroll Tax Supervisor and her Assistant, necessitating that the payroll functions be absorbed by Payroll Audit Personnel.

Since the employer has shown reasonable cause and also has remitted total interest due, I recommend cancellation of the assessed penalties. Tax Commission approval is required as the amount involved exceeds \$2500.00.

ABRAM J. CUTTLER  
Director

APPROVED:

*[Signature]*  
*[Signature]*  
*[Signature]*

AJC/DS/sac



INCOME TAX

ZALE CORP.

State Tax Commission  
ATTENTION: BERTHYNN J. DAVIS  
Abram J. Cuttler

Income Tax Bureau

Zale Corp.  
Box 2219  
Dallas, Texas 75221

DEC 10 1977

Identification #75-0675400	
Assessments #W-7711022811	\$169.51
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Since the employer has shown reasonable cause and also has remitted total interest due, I recommend cancellation of the assessed penalties. Tax Commission approval is required as the amount involved exceeds \$2500.00.

ABRAM J. CUTTLER  
Director

APPROVED:

/s/ James H. Tully

/s/ Milton Haerner

/s/ Thomas H. Lynch

AJC/DS/sec