In the Matter of the Petition

of

GENE D. UNGEHEUER

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13 day of September , 1978, she served the within Notice of Default Order by (certified) mail upon Gene D. Ungeheuer

:

(represented ive set) the petitioner in the within proceeding,

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

as follows: Gene D. Ungeheuer 101-15 118th Street Richmond Hill, NY

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 (xepresenterixes xxxxbe) petitioner herein and that the address set forth on said wrapper is the last known address of the (xepresenterixexxfxkbe) petitioner.

Sworn to before me this

1 Minike

13 day of September , 1978.

John Huhn

TA-3 (2/76)

STATE OF NEW YORK STATE TAX COMMISSION

In	the	Ma	tter	of	the	Petition	
				of			
	GEI	ΝE	D.	UNG	EHE	UER	

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or : a Revision of a Determination or a Refund of Cigarette : Taxes under Article(s) 20 of the Tax Law for the Year(s) XXX PERIOD(s) : 1974

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 13 day of September, 1978, she served the within Notice of Default Order by (certified) mail upon John J. Napolitano, Attorney (representative of) the petitioner in the within proceeding,

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

as follows: John J. Napolitano, Attorney 95-01 101st Avenue Ozone Park, Queens, NY 11416

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

13 day of September , 1978

Surally ~

John Huhn

TA-3 (2/76)



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

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

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-1723

September 13, 1978

Gene D. Ungeheuer 101-15 118th Street Richmond, Hill, NY

Dear Mr. Ungeheuer:

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

Please take further notice that pursuant to of the Tax Law, any Section(s) 478 proceeding in court to review an adverse 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 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,

Enc.

/ Michael Alexander Supervising Tax Rearing Officer Petitioner's Representative:

cc:

Taxing Bureau's Representative:

TA-19 (7/77)

TA-18.1 (3/76)

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:
of	·
GENE D. UNGEHEUER	: <u>DEFAULT_ORDER</u>
for a Hearing to Review a Determinati Rames under Article(x) 20 of the Tax Law Year(x) 1974.	.on :
Petitioner(X), Gene D. Ungeheuer, 1	.01-15 118th Street, Richmond Hill,
New York, filed a pe	tition for redetermination of deficiency
or for refund of cigarette	taxes under Article(x)
20 of the Tax Law for the year (x) 19	. File No. (s) 20798
A formal hearing on th	e petition was scheduled before
Michael Alexander, Hearing Officer	, at the offices of the State

Tax Commission, Two World Trade Center, New York, New York,

on May 17, 1978 at 1:15 P.M. . Notice of said formal hearing was given to petitioner(s) and petitioner(s) representative, John J. Napolitano, Esq. . Petitioner(s) or petitioner(s) representative did not appear at the formal hearing . 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 GENE D. UNGEHEUER be and the same is hereby denied.

DATED: Albany, New York September 13, 1978

STATE TAX COMMISSION
Junes Wirrich (
PRESIDENT V
COMMISSIONER
 COMMISSIONER