STATE OF NEW YORK STATE TAX COMMISSION Buckerell Edward J. +

In the Matter of the Petition

of

Edward G. & Marcella Buckwell

For a Redetermination of a Deficiency or a Refund of Personal Income Taxes under Article(8) 22 Tax Law for the (Year(s) 1962

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

State of New York County of Albany

Patricia Whitman

, 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 22nd day of September , 19 69, she served the within Notice of Becasion (or Determination) by (certified) mail upon Mr. & Mrs.

(FORTHWATENESS) the petitioner in the within Edward G. Buckwell proceeding, by enclosing a true copy thereof in a securely sealed postpaid

Mr. & Mrs. Edward G. Buckwell, 202 Minnesota Avenue, Buffalo, New York

and by depositing same enclosed in a postpaid properly addressed wrapper in a (pputxxxiiaaxx official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (xour executative) xxxfx) petitioner herein and that the address set forth on said wrapper is the last known address of the (xaprementative xafxthe) petitioner.

Sworn to before me this

22nd day of September

wrapper addressed as follows:

In the Matter of the Petition

of

EDWARD G. & MARCELLA BUCKWELL

For a Redetermination of a Deficiency or a Refund of Personal Income : Taxes under Article(s) 22 of the Tax : Law for the year(s) 1962 :

Affidavit of Mailing of Notice of Decision, by Registered Mail

State of New York County of Albany

Patricia Whitman , being duly sworn, deposes and says, that she is an employee of the Department of Taxation and Finance, and that on the 10th day of September , 1969, she served the within Notice of Decision (or of "Determination") by registered mail upon Mr. & Mrs. Edward G. Buckwell the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. & Mrs. Edward G. Buckwell, 105 Solon Road, Bedford, Ohio and by delivering the same at Room 214a, Building 8, Campus, Albany, marked "REGISTERED MAIL" to a messenger of the Mail Room, Building 9, Campus, Albany, to be mailed by registered mail.

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 10th day of September, 1969.

Grace E. Pritchard

Mr. Rook

To be submitted to Commission for signature on 2 copies, upon your approval.

July 11, 1969

NW:1h

From Nigel G. Wright

To STATE TAX COMMISSION

Signatures needed on two copies of this determination

From Edward Rook

(Edward & Mar. 1/14/69 From Edw. (Net's = NEW 9 2/69)

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EDWARD G. AND MARCELLA BUCKWELL

DECISION

for a Redetermination of a Deficiency of Personal Income Tax under Article 22 of the Tax Law for the year 1962

The taxpayers having filed a petition pursuant to Tax

Law Section 689 for a redetermination of a deficiency determined as stated in a notice dated February 28, 1964, and a hearing having been duly scheduled at Buffalo, New York, at 1:30 P.M. on August 7, 1967, before Vincent P. Molineaux, Hearing Officer, but with no appearance having been made by the taxpayer or anyone on his behalf, and all papers in the possession of the Department of Taxation and Finance pertaining to such determination having been duly examined and considered,

The State Tax Commission hereby Finds:

- (1) The notice of hearing and other attempts to communicate with taxpayer at his last known address have been returned by the post office as undeliverable. The taxpayer has failed to furnish a better address or communicate with the Tax Department or Commission.
- (2) The determination in issue is based upon the disallowance of a reduction of income by out-of-state earnings when taxpayer, on his return, claimed to be a resident of New York State. While later information reveals taxpayer may have been a resident for only part of the year 1962, still the taxpayer has not submitted sufficient information to permit a valid recomputation of tax under Tax Law Section 654. The determination has a reasonable basis in fact and in law.

Upon the foregoing findings, the State Tax Commission hereby DETERMINES:

- (a) The determination of February 28, 1964 has a reasonable basis in law and in fact.
- (b) The petition herein is dismissed for failure of petitioner to proceed in this matter.

Dated: Albany, New York, this 9th day of September , 1969.

STATE TAX COMMISSION

PRESTDENT

COMMISSIONER

COMMISSIONER