

STATE OF NEW YORK
STATE TAX COMMISSION

*Income Tax Determination,
Jaquier, Melvin W. & L.
04/35 Carmen L.*

In the Matter of the Petition

of

MELVIN W. & CARMEN L. JAQUIER

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) 1961

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

State of New York
County of Albany

John D. Handerhan, 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 17th day of September, 1969, she served the within
Notice of Decision (or ~~Determination~~) by (certified) mail upon Melvin W. &
Carmen Jaquier (~~representative of~~) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. & Mrs. Melvin W. & Carmen L. Jaquier
1101 West 49th Street
Kansas City 12, Missouri

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (~~representative~~
~~of~~) 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

17th day of September, 1969.

Grace E. Pritchard

John Handerhan

To Mr. Rook

To be submitted to the Commission,
upon your approval.

August 18, 1969

LAN:jw

A handwritten signature in dark ink, appearing to be 'L. Newman', written in a cursive style.

From Lawrence A. Newman

DEPARTMENT OF TAXATION AND FINANCE

MEMORANDUM

A-Z
Jaquier, Carmen L. &
Melvin St.
DATE August 18, 1969
OFFICE Hearing Room

TO: Mr. Edward Rook
FROM: Lawrence Newman
SUBJECT: Default Orders

- (1) Melvin W. and Carmen L. Jaquier
Art. 22 Year 1961
- (2) Rose Hurtis
Art. 22 Year 1961
- (3) Nicola and Clementine Orlando
Art. 23 Year 1961
- (4) Frank Ignieri
Art. 22 Years 1961 and 1963
- (5) Max Tomchin
Art. 22 Years 1962 and 1963
- (6) Morris Tomchin
Art. 22 Years 1962 and 1963

The following facts apply to the cases under consideration:

(1) A notice to appear for a formal hearing was sent to the taxpayer and his representative at the last addresses known to the Income Tax Bureau.

(2) Neither the taxpayer nor his representative appeared at the time of the hearing, and no one has contacted the hearing officer in any manner to explain the lack of an appearance.

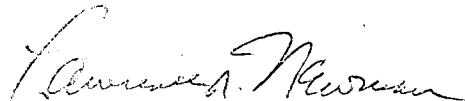
(3) The original determination and related papers were reviewed for the possibility of discovering patent error or illegality.

(4) Most of the cases contain a history of non-compliance with Department requests for information, and there is suspicion in such cases that the taxpayer is at least partly motivated to delay collection efforts seemingly without merit.

(5) A short-form order of default has been prepared which denies the taxpayer's petition by reason of his default and will serve to permit resumption of collection activities.

(6) If the taxpayer or his representative requests a reopening of the case within a reasonable time, a hearing will be scheduled for the purpose of examining the merits of the petition fully. This is not expected to occur, except under very unusual circumstances.

I offer these six default orders for the approval of the Commission.



LAWRENCE NEWMAN
Hearing Officer

LAN:jw

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of :

MELVIN W. AND CARMEN L. JAQUIER:

Concerning Personal Income Tax :
Pursuant to Article 22 of the :
Tax Law for the Year 1961 :

DEFAULT ORDER

A formal hearing having been scheduled on July 9, 1969 at 3:00 P.M. at the offices of the State Tax Commission in the City of New York, New York upon the petition by the taxpayer(s), and the taxpayer(s) having failed to appear after being duly notified thereof;

Now on motion of the attorney for the Department of Taxation and Finance,

THE STATE TAX COMMISSION hereby decides that the taxpayer(s) have defaulted at said scheduled hearing, and that the petition is denied for their non-appearance.

Dated: Albany, New York, this 11th day of September 1969.

STATE TAX COMMISSION

Norman Gallen
PRESIDENT

Bruce Manley
COMMISSIONER

William Koerner
COMMISSIONER