

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

John J. and Frances V. Wholley

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) 1964

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

State of New York  
County of Albany

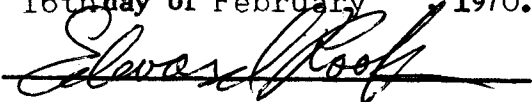
Janet Wright, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 16th day of February, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon John J. & Frances V. Wholley (~~representative of~~) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: John J. & Frances V. Wholley  
258 Oakland Avenue  
Methuen, Mass. 01844

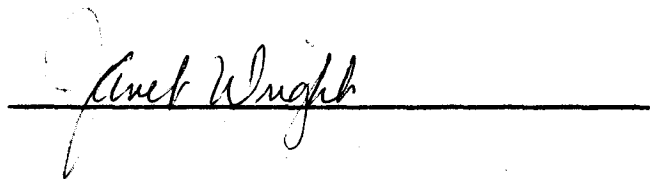
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

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

16th day of February, 1970.





STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
JOHN J. AND FRANCES V. WHOLLEY : DEFAULT ORDER  
For Redetermination of a Deficiency or :  
for Refund of Personal Income Tax :  
Pursuant to Article 22 of the Tax Law :  
for the Year 1964 :  
:

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The above-named taxpayers have petitioned the State Tax Commission for a redetermination of their tax deficiency as issued by the State Tax Commission on their 1964 personal income tax return. A formal hearing on the petition was scheduled for December 16, 1969, at 1 o'clock P.M. at the offices of the State Tax Commission in Albany, New York before Hearing Officer, Lawrence A. Newman. Notice of said hearing was duly given to the taxpayers, the taxpayers failed to appear at the hearing and no one appeared on their behalf. Their default has been duly recorded.

On motion of the attorney for the Department of Taxation and Finance, IT IS ORDERED that the petition is hereby denied.

DATED: Albany, New York  
February 11, 1970

STATE TAX COMMISSION

*Lawrence A. Newman*  
COMMISSIONER

*Bruce Massey*  
COMMISSIONER

*Melvin Kohn*  
COMMISSIONER

## DEPARTMENT OF TAXATION AND FINANCE

## MEMORANDUM

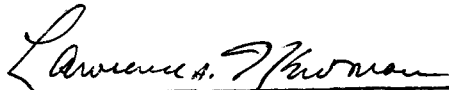
**TO:** Mr. Edward Rook  
**FROM:** Lawrence A. Newman  
**SUBJECT:** John J. and Frances V. Wholley  
Report of Default, Personal Income  
Taxes, 1964

**DATE** January 27, 1970  
**OFFICE** Hearing Unit

In response to the taxpayers' petition, a formal hearing was scheduled for December 16, 1969 at 1 P.M. at Building #9, State Campus, Albany.

Proper notice was mailed to the parties but they had not responded in any manner on or before the hearing date, nor had they appeared for the hearing.

I recommend that the taxpayers be found in default and their petition denied for this reason.

  
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LAWRENCE A. NEWMAN  
Hearing Officer

LAN:jw