

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition

of

CHARLES E. & MARTHA H. WEST

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) 1966.

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

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State of New York  
County of Albany

Linda Wilson, 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 29th day of October, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon CHARLES E. & MARTHA H. WEST (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Charles E. & Martha H. West  
147 Woodside Avenue  
Buffalo, New York 14220  
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

29th day of October, 1971

Martha J. Janso

Linda Wilson

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
CHARLES E. & MARTHA H. WEST : DEFAULT ORDER  
for a Redetermination of a Deficiency :  
or for Refund of Personal Income Taxes :  
under Article 22 of the Tax Law for the :  
Year 1966. :

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Petitioners, Charles E. & Martha H. West, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1966. (File No. 54970113). A formal hearing was scheduled before L. Robert Leisner, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on August 4, 1971, at 11:00 A.M.

Notice of said hearing was given to petitioners and petitioners' representative. No one appeared for the taxpayer. A default was duly recorded.

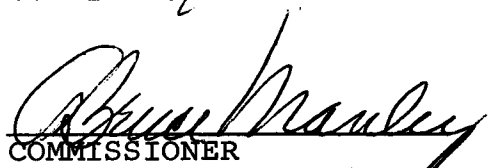
On motion of the attorney for the Department of Taxation and Finance, Edward H. Best, Esq., (Alexander Weiss, Esq., of Counsel), it is

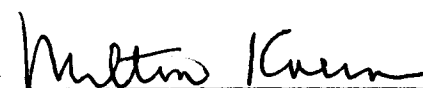
ORDERED that the petition is denied and the deficiencies are sustained.

DATED: Albany, New York  
*October 29, 1971*

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER