Mitchell, Pearse A.
Porsonal Theome
DET.
1973.

MACATE

James Scott, Esq.

Paul B. Coburn, Hearing Officer

Petition of Pearse A. Mitchell

A+1,22

The default order issued on April 30, 1973, in the above entitled matter has been vacated as per the attached letter and correspondence. A formal hearing will be scheduled in said case, Please forward a new L-50 to our unit.

Paul B. Coburn Hearing Officer

PBC/madf

Attachment

May 14, 1973



171 West 57th Street New York, New York 10019 May 8, 1973

Mr. Paul B. Coburn
State of New York
Department of Taxation and Finance
Building 9, Room 214A
State Campus
Albany, N.Y. 12227

Dear Mr. Coburn:

We received the attached Xerox copy and were completely surprised by it, inasmuch as we had requested a hearing. We were never notified of any hearing of "February 5" or subsequent hearing of "February 22nd".

In brief, as citizens, we have not had our day in court as anticipated. I do not know how it happened that we didn't and respectfully request that you reschedule a hearing for us.

Sincerely,

Pearse A. Mitchell

PAM/sg

Enc.

In the Matter of the Petition

of

PEARSE A. MITCHELL

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

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) 1968

State of New York County of Albany

Martha Funaro , 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 30thday of April , 19 73, she served the within Notice of Decision (or Determination) by (certified) mail upon Pearse A. Mitchell

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Pearse A. Mitchell
171 West 57th Street
New York, New York 10019

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custedy 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

30th day of April

nn Wilson

. 1973

Latha Monard



STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A STATE CAMPUS ALBANY, N. Y. 12227 AREA CODE 518

EDWARD ROOK SECRETARY TO COMMISSION

STATE TAX COMMISSION HEARING UNIT

ADDRESS YOUR REPLY TO

Dated: Albany, New York

457-2655, 6, 7

April 30, 1973

Pearse A. Mitchell 171 West 57th Street New York, New York 10019

Dear Mr. Mitchell:

Please take notice of the **DEFAULT ORDER** of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 690 of** the Tax Law any proceeding in court to review an adverse decision must be commenced within **4 Months** after the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relating hereto may be addressed to the undersigned. These will be referred to the proper party for reply.

Very truly yours,

Paul B. Coburn
HEARING OFFICER

cc Petitioner's Representative Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

PEARSE A. MITCHELL

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article 22 of the Tax Law for the Year 1968.

Petitioner, Pearse A. Mitchell, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1968. File No. 13-2596495.

A calendar call on the petition was scheduled at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on February 5, 1973, at 2:00 P.M. Notice of said calendar call was given to petitioner. Petitioner requested an adjournment to February 22, 1973, at 2:00 P.M. He failed to appear on the adjourned date. 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 Pearse A. Mitchell be and the same is hereby denied.

DATED: Albany, New York April 30, 1973

STATE TAX COMMISSION